



Journal of the Senate

State of Indiana

115th General Assembly

Second Regular Session

Third Meeting Day

Thursday Afternoon

January 10, 2008

The Senate convened at 1:32 p.m., with the President of the Senate, Rebecca S. Skillman, in the Chair.

Prayer was offered by Rabbi Jonathan Adlund, Indianapolis Hebrew Congregation.

The Pledge of Allegiance to the Flag was led by Senator Teresa S. Lubbers.

The Chair ordered the roll of the Senate to be called. Those present were:

Alting	Long
Arnold	Lubbers
Becker	Meeks
Boots	Merritt
Bray	Miller
Breaux	Mishler
Broden	Mrvan
Charbonneau	Nugent
Deig	Paul
Delph	Riegsecker
Dillon	Rogers
Drozda	Simpson
Errington	Sipes
Ford	Skinner
Gard	Smith <input type="checkbox"/>
Hershman	Steele
Howard <input type="checkbox"/>	Tallian
Hume	Walker
Jackman	Waltz
Kenley	Waterman
Kruse	Weatherwax <input type="checkbox"/>
Lanane	Wyss <input type="checkbox"/>
Landske	Young, M.
Lawson	Young, R.
Lewis	Zakas

Roll Call 6: present 46; excused 4. [Note: A ☐ indicates those who were excused.] The Chair announced a quorum present. Pursuant to Senate Rule 5(d), no motion having been heard, the Journal of the previous day was considered read.

INTRODUCTION OF BILLS

The following bills and resolutions were read a first time by title and referred to the respective committees:

SB 143 — Gard (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SB 246 — Dillon (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning civil procedure.

SB 247 — Dillon (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

SB 248 — Drozda (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 249 — Wyss, Broden (Homeland Security, Transportation & Veterans Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SB 250 — Wyss, Rogers (Homeland Security, Transportation & Veterans Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning public safety.

SB 251 — Riegsecker (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 252 — Riegsecker (Appropriations)

A BILL FOR AN ACT concerning state offices and administration and to make an appropriation.

SB 253 — R. Young (Rules and Legislative Procedure)

A BILL FOR AN ACT to amend the Indiana Code concerning local government. (Vehicle Bill)

SB 254 — R. Young (Rules and Legislative Procedure)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration. (Vehicle Bill)

SB 255 — Steele (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

SB 256 — Steele (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning civil procedure.

SB 257 — Ford (Economic Development and Technology)

A BILL FOR AN ACT to amend the Indiana Code concerning commercial law.

SB 258 — Waterman (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning corrections.

SB 259 — Delph (Tax and Fiscal Policy)

A BILL FOR AN ACT to amend the Indiana Code concerning the general assembly.

SB 260 — Merritt (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 261 — Merritt (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 262 — Hume (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning education.

SB 263 — Becker, Waterman, Landske (Appropriations)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 264 — Broden (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 265 — Broden (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 266 — Becker (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning family law and juvenile law.

SB 267 — Charbonneau (Appropriations)

A BILL FOR AN ACT concerning taxation.

SB 268 — Charbonneau (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration.

SJR 18 — Hume (Rules and Legislative Procedure)

A JOINT RESOLUTION proposing an amendment to Article 10 of the Constitution of the State of Indiana concerning taxation.

SB 269 — Dillon (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning insurance.

SB 270 — Wyss, Arnold (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning corrections.

SB 271 — Wyss, Broden, Skinner (Homeland Security, Transportation & Veterans Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning motor vehicles.

SB 272 — Zakas (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning

taxation.

SB 273 — Kruse (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 274 — Kruse (Pensions and Labor)

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

SB 275 — Lawson (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning trade regulation.

SB 276 — Walker (Tax and Fiscal Policy)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 277 — Errington (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

SB 278 — Delph (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning elections.

SB 279 — Zakas (Tax and Fiscal Policy)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 280 — Merritt (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 281 — Mrvan (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 282 — Rogers (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning education.

SB 283 — Rogers, Wyss (Homeland Security, Transportation & Veterans Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning motor vehicles.

SB 284 — Sipes (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SB 285 — Sipes (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning family law and juvenile law.

SB 286 — Zakas (Energy and Environmental Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning environmental law.

SB 289 — Broden (Tax and Fiscal Policy)

A BILL FOR AN ACT concerning taxation.

SB 290 — Broden (Energy and Environmental Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

SB 291 — Simpson (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning trade regulation.

SB 292 — Simpson (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning higher education.

SB 293 — Rogers (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 294 — Zakas, Lanane (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning trusts and fiduciaries.

SB 295 — Lanane (Energy and Environmental Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning utilities and transportation.

SB 296 — Lanane (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning courts and court officers.

SB 297 — Delph (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 298 — Delph (Appropriations)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration and to make an appropriation.

SB 299 — Becker, Simpson (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 300 — Becker (Tax and Fiscal Policy)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 287 — Breaux (Energy and Environmental Affairs)

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

SB 288 — Breaux (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning elections.

SB 301 — Mishler (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning trusts and fiduciaries.

SB 302 — Mishler (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

SB 303 — Waterman (Appropriations)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration and to make an appropriation.

SB 304 — Steele (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning courts and court officers.

SB 305 — Steele (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 306 — Lanane (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 307 — Bray (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning motor vehicles.

SB 308 — Waltz (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning motor vehicles.

SB 309 — M. Young (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 310 — Tallian (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 311 — Tallian (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning education.

SB 312 — Boots (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 313 — Deig (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 314 — Ford (Agriculture and Small Business)

A BILL FOR AN ACT to amend the Indiana Code concerning agriculture and animals.

SB 315 — Dillon (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning human services.

SB 316 — Dillon (Agriculture and Small Business)

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations and to make an appropriation.

SB 317 — Waterman (Judiciary)

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

SB 318 — Sipes (Tax and Fiscal Policy)

A BILL FOR AN ACT to amend the Indiana Code concerning

local government.

SB 319 — Sipes (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning education.

SB 320 — Waterman (Appropriations)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SB 321 — Alting (Agriculture and Small Business)

A BILL FOR AN ACT to amend the Indiana Code concerning natural and cultural resources.

SB 322 — Becker, Miller (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

SB 323 — Becker (Pensions and Labor)

A BILL FOR AN ACT to amend the Indiana Code concerning pensions.

SB 324 — Mrvan (Commerce, Public Policy & Interstate Cooperation)

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration and to make an appropriation.

SB 325 — Broden (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning elections.

SB 326 — Broden (Corrections, Criminal, and Civil Matters)

A BILL FOR AN ACT to amend the Indiana Code concerning corrections.

SB 327 — Breaux (Education and Career Development)

A BILL FOR AN ACT to amend the Indiana Code concerning education.

SB 328 — Breaux (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SB 329 — Kruse (Pensions and Labor)

A BILL FOR AN ACT to amend the Indiana Code concerning pensions.

SB 330 — Mishler (Appropriations)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

SB 331 — Mishler (Insurance and Financial Institutions)

A BILL FOR AN ACT to amend the Indiana Code concerning insurance.

SB 332 — Zakas (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning Medicaid.

SB 333 — Delph (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration and to make an appropriation.

SB 334 — Waltz (Local Government and Elections)

A BILL FOR AN ACT to amend the Indiana Code concerning local government and to make an appropriation.

SB 335 — Delph, Boots, Kruse, M. Young, Waltz, Steele, Waterman (Pensions and Labor)

A BILL FOR AN ACT to amend the Indiana Code concerning immigration.

SB 336 — Charbonneau (Health and Provider Services)

A BILL FOR AN ACT to amend the Indiana Code concerning health.

SJR 19 — Delph (Tax and Fiscal Policy)

A JOINT RESOLUTION proposing an amendment to Article 10 of the Constitution of the State of Indiana concerning state and local administration.

SJR 20 — R. Young (Tax and Fiscal Policy)

A JOINT RESOLUTION proposing an amendment to Articles 8, 10, and 13 of the Constitution of the State of Indiana concerning taxation.

REPORTS FROM COMMITTEES

COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill 97, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 6-2.5-5-41 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 41. (a) As used in this section, "~~motion picture~~ **qualified media production**" means:

- (1) ~~a feature length film, including a short feature and an independent or studio production, or a documentary, or~~
- (2) ~~a television series, program, or feature,~~

~~produced for any combination of theatrical or television viewing, or as a television pilot. The term includes preproduction, production, and postproduction work. However, the term does not include a motion picture that is obscene (under the standard set forth in IC 35-49-2-1) or television coverage of news or athletic events: has the meaning set forth in IC 6-3.1-32-5.~~

(b) Except as provided in ~~subsection (d); subsections (d) and (e),~~ a transaction involving tangible personal property is exempt from the state gross retail tax if the person acquiring the property acquires it for the person's direct use in a ~~motion picture~~ **qualified media production** in Indiana after December 31, 2006.

(c) For purposes of this section, the following are not considered to be directly used in the production of a ~~motion picture~~ **qualified media production**:

- (1) Food and beverage services.
- (2) A vehicle or other means of transportation used to transport actors, **performers**, crew members, or any other individual involved in a ~~motion picture~~ **qualified media**

production.

(3) Fuel, parts, supplies, or other consumables used in a vehicle or other means of transportation used to transport actors, **performers**, crew members, or any other individual involved in a ~~motion picture~~ **qualified media** production.

(4) Lodging.

(5) Packaging materials.

(d) A person is not entitled to an exemption under this section with respect to a transaction involving tangible personal property that is:

(1) a **qualified production expenditure** (as defined in IC 6-3.1-32-6) for which a tax credit is claimed under IC 6-3.1-32; or

(2) acquired for direct use in a ~~motion picture~~ **qualified media** production in Indiana if the transaction occurs after December 31, 2008.

SECTION 2. IC 6-3.1-32 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:

Chapter 32. Media Production Expenditure Tax Credit

Sec. 1. As used in this chapter, "corporation" refers to the Indiana economic development corporation.

Sec. 2. As used in this chapter, "department" refers to the department of state revenue.

Sec. 3. As used in this chapter, "pass through entity" means:

- (1) a corporation that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(2);
- (2) a partnership;
- (3) a limited liability company; or
- (4) a limited liability partnership.

Sec. 4. As used in this chapter, "qualified applicant" means a person, corporation, partnership, limited liability partnership, limited liability company, or other entity that is engaged in the business of making qualified media productions in Indiana.

Sec. 5. (a) As used in this chapter, "qualified media production" refers to the following:

- (1) Any of the following that is produced for any combination of theatrical or television viewing or as a television pilot:
 - (A) A feature length film, including a short feature, an independent or studio production, or a documentary.
 - (B) A television series, program, or feature.
- (2) A digital media production that is intended for reasonable commercial exploitation.
- (3) An audio recording or a music video.
- (4) An advertising message broadcast on radio or television.
- (5) A media production concerning:
 - (A) training; or
 - (B) external marketing or communications.

(b) The term includes preproduction, production, and postproduction work.

(c) The term does not include a production in any medium that is obscene (under the standard set forth in IC 35-49-2-1) or television coverage of news or athletic events.

Sec. 6. (a) As used in this chapter, "qualified production expenditure" means any of the following expenses incurred in Indiana or expenditures in Indiana made in the direct production of a qualified media production in Indiana:

- (1) The payment of wages, salaries, and benefits to Indiana residents.
- (2) Acquisition costs for a story or scenario used in the qualified media production.
- (3) Acquisition costs for locations, sets, wardrobes, and accessories.
- (4) Expenditures for materials used to make sets, wardrobes, and accessories.
- (5) Expenditures for photography, sound synchronization, lighting, and related services.
- (6) Expenditures for editing and related services.
- (7) Facility and equipment rentals.
- (8) Food and lodging.
- (9) Legal services if purchased from an attorney licensed to practice law in Indiana.
- (10) Any other production expenditure for which taxes are assessed or imposed by the state.

(b) The term does not include expenditures for payments of wages, salaries, or benefits to an individual who is a director, a producer, a screenwriter, or an actor (excluding extras), unless the individual is a resident of Indiana.

Sec. 7. As used in this chapter, "state tax liability" means a taxpayer's total tax liability that is incurred under:

- (1) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax);
- (2) IC 6-5.5 (the financial institutions tax); and
- (3) IC 27-1-18-2 (the insurance premiums tax);

as computed after the application of the credits that under IC 6-3.1-1-2 are to be applied before the credit provided by this chapter.

Sec. 8. As used in this chapter, "taxpayer" means an individual or entity that has any state tax liability.

Sec. 9. A qualified applicant that:

- (1) incurs or makes qualified production expenditures of:

- (A) at least one hundred thousand dollars (\$100,000), in the case of a qualified media production described in section 5(a)(1) of this chapter; or
- (B) at least fifty thousand dollars (\$50,000), in the case of a qualified media production described in section 5(a)(2), 5(a)(3), 5(a)(4), or 5(a)(5) of this chapter; and

- (2) satisfies the requirements of this chapter;

is entitled to a refundable tax credit as provided in this chapter.

Sec. 10. This section applies to a taxpayer that claims qualified production expenditures of less than six million dollars (\$6,000,000) in a taxable year for purposes of the tax credit under this chapter. The amount of the tax credit to which a taxpayer is entitled under this chapter equals the product of:

- (1) fifteen percent (15%); multiplied by
- (2) the amount of the taxpayer's qualified production expenditures in the taxable year.

Sec. 11. This section applies to a taxpayer that claims qualified production expenditures of at least six million dollars (\$6,000,000) in a taxable year for purposes of the tax credit under this chapter. If the corporation approves the granting of a tax credit to the taxpayer under section 13 of this chapter, the amount of the tax credit to which the taxpayer is entitled under this chapter equals the product of:

- (1) the percentage determined by the corporation under section 13 of this chapter; multiplied by
- (2) the amount of the taxpayer's qualified production expenditures in the taxable year.

Sec. 12. (a) To receive the tax credit provided by this chapter, a taxpayer must claim the tax credit on the taxpayer's annual state tax return or returns in the manner prescribed by the department. The taxpayer shall submit to the department all information that the department determines is necessary for the calculation of the credit provided under this chapter.

(b) In the case of a taxpayer that claims a tax credit under section 11 of this chapter, the taxpayer must also file with the taxpayer's annual state tax return or returns a copy of the agreement entered into by the corporation and the taxpayer under section 13 of this chapter for the tax credit.

Sec. 13. (a) A taxpayer that proposes to claim a tax credit under section 11 of this chapter must, before incurring or making the qualified production expenditures, apply to the corporation for approval of the tax credit.

(b) After receiving an application under subsection (a), the corporation may enter into an agreement with the applicant for a tax credit under section 11 of this chapter if the corporation determines that:

- (1) the applicant's proposed qualified media production:
 - (A) is economically viable; and
 - (B) will increase economic growth and job creation in Indiana; and
- (2) the applicant's proposed qualified media production and qualified production expenditures otherwise satisfy the requirements of this chapter.

(c) If the corporation and an applicant enter into an agreement under this section, the agreement must specify the following:

- (1) The percentage to be used under section 11(1) of this chapter in determining the amount of the tax credit. The percentage may not be more than fifteen percent (15%).
- (2) Any requirements or restrictions that the applicant must satisfy before the applicant may claim the tax credit.

(d) The maximum amount of tax credits that the corporation may approve under this section during a particular taxable year for all taxpayers is five million dollars (\$5,000,000).

Sec. 14. If the amount of the tax credit provided under this chapter to a taxpayer in a taxable year exceeds the taxpayer's state tax liability for that taxable year, the taxpayer is entitled to a refund of the excess.

Sec. 15. If a pass through entity is entitled to a tax credit under this chapter but does not have state tax liability against which the tax credit may be applied, a shareholder, partner, or member of the pass through entity is entitled to a tax credit equal to:

- (1) the tax credit determined for the pass through entity for the taxable year; multiplied by
- (2) the percentage of the pass through entity's distributive income to which the shareholder, partner, or member is entitled.

Sec. 16. A taxpayer may not sell, assign, convey, or otherwise transfer a tax credit provided under this chapter.

Sec. 17. A qualified applicant is not entitled to a tax credit under this chapter for tangible personal property:

- (1) that is a qualified production expenditure; and
- (2) for which the qualified applicant claims an exemption under IC 6-2.5-5-41.

Sec. 18. Notwithstanding any other provision, including any reciprocity agreements entered into by the state, a taxpayer that is a corporation or a nonresident person and that claims a tax credit under this chapter (or any successor in interest in any part of the taxpayer) must file an Indiana income tax return for at least the first five (5) years that the taxpayer has income from the qualified media production for which the tax credit was granted. Notwithstanding the income apportionment provisions of IC 6-3 and any rules adopted by the department of state revenue, in the case of a corporation or a nonresident person (or any successor in interest in any part of the corporation or nonresident person), the portion of the income from the qualified media production that for purposes of taxation under IC 6-3 is considered to be derived from sources within Indiana is equal to:

- (1) the income of the corporation or nonresident person (or the successor in interest of the corporation or nonresident person) from the qualified media production; multiplied by
- (2) a percentage equal to:
 - (A) the amount of qualified production expenditures for which the tax credit was granted for the qualified media production; divided by
 - (B) the total production expenditures for the qualified media production.

Sec. 19. (a) If a taxpayer (or any successor in interest of the taxpayer) fails to satisfy any condition of this chapter or any condition in an agreement under section 13 of this chapter, or fails to file tax returns as required by section 18 of this chapter, the corporation may:

- (1) disallow the use of all or a part of any unused tax credit granted to the taxpayer (or any successor in interest of the taxpayer) under this chapter;
- (2) recapture all or a part of the tax credit under this chapter that has been applied to the state tax liability of the taxpayer (or any successor in interest of the taxpayer); or
- (3) both disallow the tax credit under subdivision (1) and recapture the tax credit under subdivision (2).

(b) A taxpayer may not receive a credit under this chapter unless the taxpayer:

(1) consents that the taxpayer (and any successor in interest of the taxpayer) will be subject to the jurisdiction of Indiana courts;

(2) consents that service of process in accordance with the Indiana Rules of Trial Procedure is proper service and subjects the taxpayer (and any successor in interest of the taxpayer) to the jurisdiction of Indiana courts; and

(3) consents that any civil action related to the provisions of this chapter and in which the taxpayer (or any successor in interest of the taxpayer) is a party will be heard in an Indiana court.

Sec. 20. (a) A tax credit may not be awarded under this chapter for a taxable year ending after December 31, 2011.

(b) This chapter expires January 1, 2012.

SECTION 3. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)] IC 6-3.1-32, as added by this act, applies to tax credits for qualified production expenditures made after December 31, 2007.

SECTION 4. An emergency is declared for this act.

(Reference is to SB 97 as introduced.)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

LONG, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Concurrent Resolution 2, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.

Committee Vote: Yeas 8, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Education and Career Development, to which was referred Senate Concurrent Resolution 4, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.

Committee Vote: Yeas 9, Nays 0.

LUBBERS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Pensions and Labor, to which was referred Senate Bill 33, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass and be reassigned to the Senate Committee on Appropriations.

Committee Vote: Yeas 9, Nays 0.

KRUSE, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Pensions and Labor, to which was referred Senate Bill 32, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass and be reassigned to the Senate Committee on Appropriations.

Committee Vote: Yeas 9, Nays 0.

KRUSE, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Pensions and Labor, to which was referred Senate Bill 55, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass and be reassigned to the Senate Committee on Appropriations.

Committee Vote: Yeas 10, Nays 0.

KRUSE, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 156, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 154, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 153, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 148, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 7, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 42, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 0.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 155, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 1.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Bill 88, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Judiciary, to which was referred Senate Bill 139, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 6, Nays 0.

BRAY, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Bill 39, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Concurrent Resolution 5, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.

Committee Vote: Yeas 9, Nays 0.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Concurrent Resolution 3, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.

Committee Vote: Yeas 9, Nays 0.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Bill 40, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 1.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill 1, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 1.

MEEKS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill 14, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

MEEKS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Local Government and Elections, to which was referred Senate Bill 16, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Replace the effective dates in SECTIONS 5 through 163 with "[EFFECTIVE JULY 1, 2008]".

Replace the effective dates in SECTIONS 165 through 167 with "[EFFECTIVE JULY 1, 2008]".

Page 6, line 17, strike "township".

Page 6, line 17, delete "assessors (if any),".

Page 6, line 40, after "county assessor" delete "," and insert "and".

Page 6, line 40, strike "and township assessor".

Page 6, line 41, delete "(if any),".

Page 7, delete line 23.

Page 8, line 34, strike "township" and insert "**county**".

Page 8, line 34, delete "(if any)." and insert ".".

Page 8, delete line 35.

Page 9, line 10, strike "township" and insert "**county**".

Page 9, line 10, delete "(if any);" and insert "; or".

Page 9, delete line 11.

Page 9, line 12, reset in roman "(2)".

Page 9, line 12, delete "(3)".

Page 9, delete lines 34 through 39.

Page 10, delete lines 15 through 36, begin a new paragraph and insert:

"(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the **county** assessor of the ~~township~~ **county** in which the owner resides. If such evidence is not filed within forty-five (45) days after the filing deadline, the **county** assessor of the ~~township~~ **county** in which the owner resides shall determine if the owner filed a personal property return in the ~~township~~ **county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **county** assessor of the ~~township~~ **county** where the owner resides shall notify the **county** assessor of the ~~township~~ **county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns."

Page 10, delete lines 37 through 42, begin a new paragraph and insert:

"SECTION 13. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question arises as to the proper place to assess personal property ~~the county assessor shall determine the place if the conflict involves different townships which are located within the county the assessor serves: If and the conflict involves different two (2) or more counties, the department of local government finance shall determine the proper place of assessment.~~

(b) A determination made under this section by ~~a county assessor or the department of local government finance~~ is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes."

Page 11, delete lines 1 through 12.

Page 11, line 15, after "to" strike "each" and insert "**the county**".

Page 11, line 16, strike "township".

Page 11, line 16, delete "(if any) and the county assessor".

Page 11, line 21, strike "appropriate".

Page 11, line 22, before "assessor," strike "township" and

insert "**county**".

Page 11, line 22, delete ", or the county assessor if there is no township".

Page 11, line 23, delete "assessor for the township,".

Page 11, delete lines 26 through 42, begin a new paragraph and insert:

"SECTION 16. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with the **county** assessor of ~~each township the county~~ in which the taxpayer's personal property is subject to assessment.

(b) The ~~township~~ **county** assessor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the ~~township~~ **county** assessor for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor. If the a taxpayer has personal property subject to assessment in more than one (1) township in a county, and the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000): A the taxpayer filing a consolidated return shall attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township: A The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.~~

~~(2) A copy of the consolidated return, with attachments, for each township listed on the return."~~

Page 12, delete lines 1 through 24.

Page 13, line 23, strike "township" and insert "**county**".

Page 13, line 23, delete ", or the county assessor if there is no".

Page 13, line 24, delete "township assessor for the township,".

Page 13, line 35, strike "township" and insert "**county**".

Page 13, line 36, delete ", or the county assessor if there is no township assessor for".

Page 13, line 37, delete "the township,".

Page 13, line 41, strike "township".

Page 13, line 42, before "county" delete "or".

Page 14, line 8, strike "township".

Page 14, line 8, delete "or".

Page 14, line 9, strike "township".

Page 14, line 9, delete "or".

Page 14, line 20, strike "township".

Page 14, line 20, delete "or".

Page 14, line 24, strike "township".

Page 14, line 24, delete "or".

Page 14, line 29, strike "township".

Page 14, line 29, delete "or".

Page 14, line 33, strike "township".

Page 14, line 33, delete "or".

Page 14, delete lines 35 through 42, begin a new paragraph and insert:

"SECTION 21. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. ~~(a) On or before June 1 of each year, each township assessor of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b):~~

~~(b) (a)~~ On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

~~(c) (b)~~ The department of local government finance shall prescribe the forms required by this section.

SECTION 22. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. (a) ~~Each township~~ **The county** assessor of a county shall periodically report to the ~~county assessor and the~~ county auditor with respect to the returns and properties of taxpayers which the ~~township~~ **county** assessor has examined. The ~~township~~ **county** assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) ~~Each year, on or before the time prescribed by the department of local government finance, each township assessor of a county shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return.~~ Each year, the county assessor:

(1) shall review and may audit ~~those the business personal property returns that the taxpayer is required to file in duplicate under section 7(c) of this chapter;~~ and

(2) shall determine the returns in which the assessment appears to be improper."

Page 15, delete lines 1 through 25.

Page 15, line 29, strike "township" and insert "county".

Page 15, line 29, strike "of the county".

Page 15, line 29, delete "(if any)".

Page 15, line 30, strike "county assessor and the".

Page 15, line 33, delete "township" and insert "county".

Page 16, line 11, strike "township" and insert "county".

Page 16, line 11, delete ", or the county".

Page 16, line 12, delete "assessor if there is no township assessor for the township".

Page 17, line 11, delete "township assessors,".

Page 17, line 11, after "county assessors" delete " ,".

Page 17, line 27, before "assessor" insert "county".

Page 17, line 27, strike "township" and insert "county".

Page 17, line 27, delete ", or the" and insert " ,".

Page 17, delete line 28.

Page 17, line 38, before "assessor" insert "county".

Page 17, line 39, strike "township" and insert "county".

Page 17, line 39, delete ", or the county assessor" and insert " ,".

Page 17, line 40, delete "if there is no township assessor for the township".

Page 18, line 15, strike "appropriate township" and insert "county".

Page 18, line 15, delete "(if".

Page 18, delete line 16.

Page 18, line 17, delete "township,".

Page 18, line 20, strike "appropriate township" and insert "county".

Page 18, line 20, delete ", or the county assessor if".

Page 18, line 21, delete "there is no township assessor for the township,".

Page 18, line 26, strike "township".

Page 18, line 26, delete "and".

Page 18, line 30, before "assessor," strike "township" and insert "county".

Page 18, line 30, delete ", or the county assessor if there is no township".

Page 18, line 31, delete "assessor for the township,".

Page 18, line 33, strike "township".

Page 18, line 33, delete "or".

Page 19, line 20, strike "The county assessor shall notify all township assessors in the".

Page 19, line 21, before "(if" strike "county".

Page 19, line 21, delete "(if any)".

Page 19, line 21, strike "of the values as modified by the county property tax".

Page 19, line 22, strike "assessment board of appeals.".

Page 19, delete lines 24 through 42.

Delete pages 20 through 21.

Page 22, delete lines 1 through 38, begin a new paragraph and insert:

"SECTION 31. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the **county** assessor of the township in which the property is located shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the ~~township~~ **county** assessor or ~~his the assessor's~~ authorized representative may, after first making known ~~his the assessor's or representative's~~ intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the ~~township~~ **county** and which are subject to assessment."

Page 23, line 1, after "chapter, any" delete "a".

Page 23, line 1, strike "township assessor".

Page 23, line 1, delete "(if any)".

Page 23, line 1, strike "and".

Page 23, delete lines 27 through 33 and insert "**subsection only if the department:**

- (1) is a party to the employment contract; and
 (2) determines that:

(A) the professional appraiser or appraisal firm has sufficient training and experience to perform the employment duties; and

(B) with respect to employment of a professional appraisal firm, the firm has a sufficient number of qualified employees for the employment."

Page 25, line 29, after "finance;" strike "and".

Page 25, line 32, delete "." and insert "; and

- (8) a provision stating that the department of local government finance is a party to the contract."

Page 26, line 14, strike "township".

Page 26, line 14, delete "or".

Page 27, line 14, strike "township".

Page 27, line 14, delete "or".

Page 27, delete lines 20 through 42, begin a new paragraph and insert:

"SECTION 39. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 25. (a) Each **township county** assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The **township county** assessor's records shall at all times show the assessed value of real property in accordance with the provisions of this chapter. ~~The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

(b) ~~The township assessor in a county having a consolidated city or the county assessor in every other county;~~ shall:

- (1) maintain an electronic data file of:

(A) the parcel characteristics and parcel assessments of all parcels; and

(B) the personal property return characteristics and assessments by return;

for each township in the county as of each assessment date;

- (2) maintain the electronic file in a form that formats the information in the file with the standard data, field, and record coding required and approved by:

(A) the legislative services agency; and

(B) the department of local government finance;

- (3) transmit the data in the file with respect to the assessment date of each year before October 1 of the year to:

(A) the legislative services agency; and

(B) the department of local government finance;

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

- (4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the

department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency."

Page 28, delete lines 1 through 23.

Page 30, line 26, strike "However, in a county with".

Page 30, line 26, after "elected" delete "a".

Page 30, line 26, strike "township".

Page 30, strike lines 27 through 29.

Page 31, line 12, strike "township".

Page 31, line 13, before "(if any)" strike "assessors".

Page 31, line 13, delete "(if any)".

Page 31, line 13, after "county assessors" delete ",".

Page 31, line 32, strike "(A) the township assessor".

Page 31, line 32, delete "(if any)".

Page 31, line 32, strike "of each affected township";

Page 31, line 33, strike "(B)" and insert "(A)".

Page 31, line 34, strike "(C)" and insert "(B)".

Page 32, line 7, strike "(A) the township assessor of each affected township".

Page 32, line 7, delete "(if any)".

Page 32, line 8, strike "(B)" and insert "(A)".

Page 32, line 9, strike "(C)" and insert "(B)".

Page 32, between lines 22 and 23, begin a new paragraph and insert:

"(f) **A county council president who is informed by the department of local government finance under subsection (a) shall provide the information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance determining that:**

- (1) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and

- (2) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b)."

Page 38, line 25, after "auditor;" insert "and".

Page 38, line 26, delete ";" and insert ".".

Page 38, line 26, strike "and".

Page 38, line 27, strike "(4) the township assessor".

Page 38, line 27, delete "(if any)".

Page 38, line 27, strike "of the township in which the".

Page 38, strike line 28.

Page 40, line 19, strike "(C) the township assessor".

Page 40, line 19, delete "(if any)".

Page 40, line 20, strike "(D)" and insert "(C)".

Page 40, line 39, strike "township assessor".

Page 40, line 39, delete "(if any)".

Page 40, line 39, strike "and the".

Page 41, line 42, strike "township" and insert "county".

Page 41, line 42, delete "(if any) or the county assessor".

Page 42, line 11, delete "township".

Page 42, line 12, delete "or".

Page 42, line 38, strike "township".
 Page 42, line 38, delete "or".
 Page 42, line 40, strike "township".
 Page 42, line 40, delete "or".
 Page 43, line 12, strike "township" and insert "**county**".
 Page 43, line 12, delete "(if any) or".
 Page 43, line 13, delete "the county assessor".
 Page 43, line 13, strike "township".
 Page 43, line 14, delete "or".
 Page 43, delete lines 18 through 33, begin a new paragraph and insert:
 "SECTION 50. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. Except as provided in section 4(b) of this chapter, ~~for all civil townships in which in a county containing~~ a consolidated city, ~~is situated~~, the ~~township~~ **county** assessor has the duties and authority described in sections 1 through 8 of this chapter. These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships~~, a **county containing a consolidated city**, the clerk of the court shall deliver the transcript to the **township county** assessor."
 Page 44, line 1, strike "township" and insert "**county**".
 Page 44, line 2, delete ", or the county assessor if there is no township assessor for".
 Page 44, line 3, delete "the township".
 Page 44, line 9, strike "township" and insert "**county**".
 Page 44, strike lines 11 through 19.
 Page 44, line 21, strike "township" and insert "**county**".
 Page 44, line 22, delete ", or the county assessor if there is no township assessor for".
 Page 44, line 23, delete "the township".
 Page 45, line 32, strike "Not later than May 15, each".
 Page 45, line 33, delete "township assessor in the county (if any)".
 Page 45, line 33, strike "shall prepare and".
 Page 45, strike line 34.
 Page 45, line 35, strike "for taxation in the township".
 Page 46, strike lines 24 through 26.
 Page 46, line 27, strike "of the township".
 Page 46, line 27, delete "(if any)".
 Page 46, line 27, strike "in which the real property to be demolished".
 Page 46, strike line 28.
 Page 46, line 29, strike "(e)" and insert "(d)".
 Page 46, line 33, strike "(f)" and insert "(e)".
 Page 46, line 33, strike "township or".
 Page 46, line 38, strike "(g)" and insert "(f)".
 Page 48, line 9, strike "The county assessor shall forward".
 Page 48, strike line 10.
 Page 48, line 11, strike "county".
 Page 48, strike lines 16 through 17.
 Page 48, line 18, delete "(if any)".
 Page 48, line 18, strike "The township".
 Page 48, line 18, delete "or county".
 Page 48, line 18, strike "assessor shall forward the sales".

Page 48, strike lines 19 through 26.
 Page 48, line 27, strike "(e)" and insert "(d)".
 Page 48, line 30, strike "(f)" and insert "(e)".
 Page 49, delete lines 4 through 11, begin a new paragraph and insert:
 "(c) The township assessor in a county containing a consolidated city, or the county assessor in any other county, shall:
 (1) determine the penalty imposed under this section;
 (2) assess the penalty to the party to a conveyance; and
 (3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment."
 Page 49, line 24, after "to the" insert "**county**".
 Page 49, line 25, strike "township" and insert "**county**".
 Page 49, line 25, delete ", or the county assessor if there".
 Page 49, line 26, delete "is no township assessor for the township".
 Page 49, line 33, before "assessor" insert "**county**".
 Page 49, line 33, strike "township" and insert "**county**".
 Page 49, line 34, delete ", or the county assessor if there is no township assessor for" and insert ".".
 Page 49, line 35, delete "the township".
 Page 49, line 35, after "Each" strike "township" and insert "**county**".
 Page 49, line 35, delete "and the county".
 Page 49, line 36, delete "assessor".
 Page 50, line 1, strike "assessor of each".
 Page 50, line 2, strike "township".
 Page 50, line 2, delete "(if any)".
 Page 50, line 2, strike "and".
 Page 50, line 6, strike "township".
 Page 50, line 6, delete "or".
 Page 50, delete lines 7 through 24, begin a new paragraph and insert:
 "SECTION 61. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. ~~(a)~~ Each year a **township the county** assessor shall:
 (1) assess the fixed property ~~which that~~ as of the assessment date of that year is:
~~(1) (A)~~ owned or used by a public utility company; and
~~(2) (B)~~ located in ~~the each township in the township assessor serves~~ **county; and**
 (b) The township assessor shall determine the assessed value of fixed property. ~~The A township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with an elected township assessor in every township the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall~~
 (2) certify the assessed values to the department of local government finance on or before April 10 of ~~the that~~ year. of assessment."
 Page 50, line 27, strike "township".
 Page 50, line 27, delete "or".
 Page 50, line 29, strike "township".
 Page 50, line 29, delete "or".

Page 50, line 38, strike "appropriate township" and insert **"county"**.

Page 50, line 38, delete ", or the county assessor if there is".

Page 50, line 39, delete "no township assessor for the township,".

Page 51, line 5, before "assessor" strike "township" and insert **"county"**.

Page 51, line 5, after "each" strike "township".

Page 51, line 5, delete "(if any)".

Page 51, line 5, strike "in a".

Page 51, line 7, strike "township served by".

Page 51, line 8, strike "the township assessor." and insert **"county."**

Page 51, line 8, delete "The county assessor shall perform this duty".

Page 51, delete lines 9 through 10.

Page 51, line 22, strike "township assessor".

Page 51, line 22, delete "(if any),".

Page 51, line 23, delete ",."

Page 51, line 32, strike "The county".

Page 51, strike line 33.

Page 51, line 34, delete "(if any)".

Page 51, line 34, strike "all returns for tangible property made by the township".

Page 51, strike lines 35 through 36.

Page 51, line 37, strike "township assessors".

Page 52, line 19, strike "township".

Page 52, line 19, delete "or".

Page 52, line 34, strike "township".

Page 52, line 34, delete "or".

Page 53, line 12, strike "township".

Page 53, line 12, delete "or".

Page 53, line 15, strike "township".

Page 53, line 15, delete "or".

Page 53, line 17, strike "township".

Page 53, line 17, delete "or".

Page 53, line 22, strike "township".

Page 53, line 22, delete "or".

Page 55, delete lines 7 through 11, begin a new paragraph and insert:

"(c) On verification of the correctness of a property tax credit application by the ~~assessors~~ **county assessor** of the ~~townships~~ **county** in which the inventory is located, the county auditor shall grant the property tax credit."

Page 56, delete lines 17 through 32, begin a new paragraph and insert:

"(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the ~~township~~ **county** assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. ~~Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall direct the township assessor of the township in which the real property is located to:~~

~~(1) properly assess the real property; and~~

~~(2) notify the county assessor and county auditor of the proper assessment."~~

Page 57, line 20, strike "township".

Page 57, line 20, delete "or".

Page 57, delete lines 37 through 40, begin a new paragraph and insert:

"(e) On verification of an application by the **county** assessor, ~~of the township in which the property is located,~~ the county auditor shall make the deduction."

Page 58, line 14, strike "township".

Page 58, line 14, delete "or".

Page 58, delete lines 29 through 32, begin a new paragraph and insert:

"(e) On verification of an application by the **county** assessor, ~~of the township in which the property is located,~~ the county auditor shall make the deduction."

Page 59, line 6, after "by the" insert **"county"**.

Page 59, line 6, strike "township" and insert **"county"**.

Page 59, line 7, delete "or the".

Page 59, delete line 8.

Page 61, line 2, after "The" strike "township" and insert **"county"**.

Page 61, line 2, delete ", or the county assessor if there is no township".

Page 61, line 3, delete "assessor for the township,".

Page 61, line 11, strike "township".

Page 61, line 11, delete "assessor, the".

Page 61, line 11, after "county assessor" delete ",."

Page 61, line 31, after "by the" insert **"county"**.

Page 61, line 32, strike "township" and insert **"county"**.

Page 61, line 33, delete "or the county assessor if there is no township assessor".

Page 61, line 34, delete "for the township,".

Page 62, line 11, after "by the" insert **"county"**.

Page 62, line 11, strike "township" and insert **"county"**.

Page 62, line 13, delete "or the county assessor if there is no township assessor".

Page 62, line 14, delete "for the township,".

Page 62, line 34, strike "township".

Page 62, line 35, delete "assessor, the".

Page 62, line 35, after "county assessor" delete ",."

Page 64, line 1, after "by the" insert **"county"**.

Page 64, line 1, strike "township" and insert **"county"**.

Page 64, line 2, delete "or the county assessor if there is no".

Page 64, line 3, delete "township assessor for the township,".

Page 65, line 21, before "assessor," strike "township" and insert **"county"**.

Page 65, line 21, delete ", or the county assessor if there is no township".

Page 65, line 22, delete "assessor for the township,".

Page 66, line 9, before "assessor," strike "township" and insert **"county"**.

Page 66, line 9, delete ", or the county assessor if there is no township".

Page 66, line 10, delete "assessor for the township,".

Page 66, line 33, strike "township".

Page 66, line 33, delete "or".

Page 68, line 6, strike "township".

Page 68, line 6, delete "or".

Page 68, line 11, after "that the" strike "township" and insert **"county"**.

Page 68, line 11, after "of the" strike "township" and insert **"county"**.

Page 68, line 12, delete ", or the county assessor if there is no".

Page 68, line 13, delete "township assessor for the township,".

Page 68, line 16, strike "requesting" and insert **"filing a notice"**.

Page 68, line 16, strike "a preliminary conference".

Page 68, line 35, strike "township".

Page 68, line 35, delete "or".

Page 69, line 42, after "that the" strike "township" and insert **"county"**.

Page 69, line 42, after "of the" strike "township" and insert **"county"**.

Page 70, line 1, delete ", or the county assessor".

Page 70, line 2, delete "if there is no township assessor for the township,".

Page 70, line 5, strike "requesting" and insert **"filing a notice"**.

Page 70, line 5, strike "a preliminary".

Page 70, line 6, strike "conference".

Page 71, line 4, before "assessor" strike "township" and insert **"county"**.

Page 71, line 4, after "of the" strike "township" and insert **"county"**.

Page 71, line 7, delete ", or with the county assessor if there is no township assessor" and insert ".".

Page 71, line 8, delete "for the township.".

Page 71, line 15, strike "township".

Page 71, line 15, delete "or".

Page 71, line 17, delete "The township assessor shall forward to".

Page 71, delete lines 18 through 19.

Page 72, line 4, strike "township assessor, or the".

Page 72, line 4, delete "if there is no".

Page 72, line 5, delete "township assessor for the township,".

Page 72, line 10, strike "township".

Page 72, line 10, strike "or".

Page 72, line 13, before "assessor or the" strike "township".

Page 72, line 13, before "the" strike "or".

Page 72, line 13, after "assessor. A" strike "township".

Page 72, line 13, before "a" strike "or".

Page 72, line 32, strike "township".

Page 72, line 33, before "the county" strike "or".

Page 72, line 34, strike "requesting" and insert **"filing a notice"**.

Page 72, line 34, strike "a preliminary conference".

Page 72, line 35, strike "township".

Page 72, line 35, strike "or".

Page 72, line 36, strike "township".

Page 72, line 36, strike "or".

Page 73, line 14, after "by the" insert **"county"**.

Page 73, line 15, strike "township" and insert **"county"**.

Page 73, line 15, delete ", or by the county assessor" and

insert ".".

Page 73, delete line 16.

Page 75, line 6, after "auditor;" insert **"or"**.

Page 75, line 7, delete ";" and insert ".".

Page 75, line 7, strike "or".

Page 75, line 8, strike "(3) a township assessor".

Page 75, line 8, delete "(if any)".

Page 76, line 1, strike "township" and insert **"county"**.

Page 76, line 1, delete ", or the".

Page 76, delete line 2.

Page 77, line 20, strike "township" and insert **"county"**.

Page 77, line 20, delete ",,".

Page 77, delete line 21.

Page 77, line 22, delete "township,".

Page 77, line 40, after "assessor" insert ",,".

Page 77, line 40, strike "or the".

Page 77, line 41, strike "township assessor".

Page 77, line 41, delete "(if any),,".

Page 78, line 13, strike "returned by the township assessors".

Page 78, line 13, delete "(if any)".

Page 78, line 13, strike "and as".

Page 78, delete lines 18 through 30.

Page 78, line 33, before "a" delete ",,".

Page 78, line 33, strike "a township assessor".

Page 78, line 33, delete "(if any),,".

Page 79, line 10, strike "township".

Page 79, line 10, delete "assessor (if any)".

Page 79, line 10, strike "and".

Page 79, line 10, delete "the".

Page 79, delete lines 27 through 42, begin a new paragraph and insert:

"SECTION 95. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county ~~or township~~ official's action with respect to **either or both of the following:**

(1) The assessment of the taxpayer's tangible property. ~~if the official's action requires the giving of notice to the taxpayer:~~

(2) **A deduction for which a review under this section is authorized by any of the following:**

(A) IC 6-1.1-12-25.5.

(B) IC 6-1.1-12-28.5.

(C) IC 6-1.1-12-35.5.

(D) IC 6-1.1-12.1-5.

(E) IC 6-1.1-12.1-5.3.

(F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the opportunity for a review under this section, including a **preliminary informal** meeting under ~~subsection (h)~~ **subsection (h)(2)** with the county ~~or township~~ official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

~~(h)~~ (c) In order to obtain a review of an assessment ~~or deduction~~ effective for the assessment date to which the notice

referred to in ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in writing with the county ~~or township~~ official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in ~~subsection (a)~~ **subsection (b)**.

~~(c)~~ **(d)** A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in ~~subsection (a)~~ **subsection (b)**. To obtain the review, the taxpayer must file a notice in writing with the ~~township~~ **county** assessor. ~~of the township in which the property is subject to assessment.~~ The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

~~(d)~~ **(e)** A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (b)~~ **or (c)** ~~subsection (c) or (d)~~ remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** must include the following information:

- (1) The name of the taxpayer.
- (2) The address and parcel or key number of the property.
- (3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

- (1) initiates a review under this section; and
- (2) constitutes a request by the taxpayer for a preliminary informal meeting with the county official referred to in subsection (a).

~~(f)~~ **(h)** A county ~~or township~~ official who receives a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** shall:

- (1) immediately forward the notice to the county board; and
- (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:
 - (A) discussing the specifics of the taxpayer's assessment or deduction;
 - (B) reviewing the taxpayer's property record card;
 - (C) explaining to the taxpayer how the assessment or deduction was determined;
 - (D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;
 - (E) noting and considering objections of the

taxpayer;

(F) considering all errors alleged by the taxpayer; and

(G) otherwise educating the taxpayer about:

- (i) the taxpayer's assessment or deduction;
- (ii) the assessment or deduction process; and
- (iii) the assessment or deduction appeal process.

(i) Not later than ten (10) days after the informal preliminary meeting, the county official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

(1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:

- (A) those issues; and**
- (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.**

(2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:

- (A) a statement of those issues; and**
- (B) identification of:**
 - (i) the issues on which the taxpayer and the official agree; and**
 - (iii) the issues on which the taxpayer and the official disagree.**

(j) If the county board receives a form referred to in subsection (i)(1) before the hearing scheduled under subsection (k):

- (1) the county board shall cancel the hearing;**
- (2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and**
- (3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.**

~~(g)~~ **(k) If:**

- (1) subsection (i)(2) applies; or**
- (2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);**

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of ~~the that~~ notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county ~~or township~~ official with whom the taxpayer filed the notice for review. The taxpayer and the county ~~or township~~ official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county**

assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.

(h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

- (1) attempt to resolve as many issues under review as possible; and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.

(i) (1) At the hearing required under subsection (g): **subsection (k):**

- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment **or deduction**; and
- (2) the county **or township** official with whom the taxpayer filed the notice for review must present:
 - (A) the basis for the assessment **or deduction** decision; and
 - (B) the reasons the taxpayer's contentions should be denied.

(j) (m) **The county official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h).** The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under ~~subsection (g):~~ **subsection (k).** If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

(k) (n) **Regardless of whether the county board adopts a recommendation under subsection (h),** The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under ~~subsection (g)~~ **subsection (k)** to the taxpayer, **the county official referred to in subsection (a),** the county assessor, and the ~~township assessor:~~ **county auditor.**

(l) (o) If the maximum time elapses:

- (1) under ~~subsection (g)~~ **subsection (k)** for the county board to hold a hearing; or
- (2) under ~~subsection (k)~~ **subsection (n)** for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses."

Delete page 80.

Page 81, delete lines 1 through 39.

Page 82, line 8, before "the" delete ",".

Page 82, line 8, strike "the".

Page 82, line 8, strike "township assessor".

Page 82, line 8, delete "(if any)".

Page 83, line 15, after "auditor," insert **"and"**.

Page 83, line 15, after "county assessor" delete "," and insert ".".

Page 83, line 15, strike "and the township assessor".

Page 83, line 15, delete "(if any)".

Page 84, line 14, strike "township" and insert **"county"**.

Page 84, line 14, delete "(if any)".

Page 84, line 15, delete "or county assessor".

Page 84, line 24, strike "(1) A township".

Page 84, line 24, delete "assessor (if any)".

Page 84, line 24, strike "must".

Page 84, strike lines 25 through 31.

Page 84, line 32, strike "(2) A county assessor" and insert **"(1) An assessing official"**.

Page 85, line 1, strike "(3)" and insert **"(2)"**.

Page 85, line 23, strike "(a)(3)" and insert **"(a)(2)"**.

Page 85, line 35, strike "township assessor, or the".

Page 85, line 35, delete "if there is no township".

Page 85, line 36, delete "assessor for the township".

Page 85, line 37, strike "township".

Page 85, line 37, strike "or".

Page 86, between lines 4 and 5, begin a new paragraph and insert:

"SECTION 102. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and the department of local government finance. The statement shall contain:

- (1) information concerning the assessed valuation in the political subdivision for the next calendar year;
- (2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;
- (3) the current assessed valuation as shown on the abstract of charges;
- (4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, excluding years in which a general reassessment occurs, determined according to procedures established by the department of local government finance;
- (5) the amount of the political subdivision's assessed valuation reduction determined under section 0.5(d) of this chapter;
- (6) for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property; and**
- ~~(6)~~ **(7) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.**

(b) The estimate of taxes to be distributed shall be based on:

- (1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and
- (2) any other information at the disposal of the county auditor which might affect the estimate.

(c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.

(d) Subject to subsection (e) and except as provided in subsection (f), after the county auditor sends a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:

- (1) the fiscal officer of each political subdivision affected by the amendment; and
- (2) the department of local government finance.

(e) Except as provided in subsection (g), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed amendment at a public hearing. The county auditor must give notice of the hearing under IC 5-3-1. If the county auditor makes the amendment as a result of information provided to the county auditor by an assessor, the county auditor shall give notice of the public hearing to the assessor.

(f) Subsection (d) does not apply to an adjustment of assessed valuation under IC 36-7-15.1-26.9(d).

(g) The county auditor is not required to hold a public hearing under subsection (e) if:

- (1) the amendment under subsection (d) is proposed to correct a mathematical error made in the determination of the amount of assessed valuation included in the earlier certified statement;
- (2) the amendment under subsection (d) is proposed to add to the amount of assessed valuation included in the earlier certified statement assessed valuation of omitted property discovered after the county auditor sent the earlier certified statement; or
- (3) the county auditor determines that the amendment under subsection (d) will not result in an increase in the tax rate or tax rates of the political subdivision.

SECTION 103. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007, SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2009, before August 10 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer book, a statement that includes:

- (1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~ **IC 6-1.1-15-1.**
- (2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:

- (A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);
- (B) any deductions or exemptions that apply to the assessed valuation of the tangible property;
- (C) any credits that apply in the determination of the tax liability; and
- (D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:

- (i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or
- (ii) the department of local government finance;

(3) a prominently displayed notation that:

- (A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and
- (B) based on various factors, including potential actions by:

- (i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or
- (ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each

political subdivision on the tangible property for taxes first due and payable in the current year; and

(5) the date, time, and place at which the political subdivision will hold a public hearing on the political subdivision's estimated budget and proposed tax rate and tax levy as required under subsection (a).

(c) The department of local government finance shall:

(1) prescribe a form for; and

(2) provide assistance to county auditors in preparing; statements under subsection (b). Mailing the statement described in subsection (b) to a mortgagee maintaining an escrow account for a person who is liable for any property taxes shall not be construed as compliance with subsection (b).

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

(1) in any county of the solid waste management district; and

(2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(e) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(f) A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

(1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.

(2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter."

Page 88, line 14, strike "township assessors in the county".

Page 88, line 14, delete "(if any)".

Page 88, line 14, after "any)," strike "the".

Page 88, line 15, strike "township assessors".

Page 88, line 15, delete "(if any)".

Page 88, line 15, strike "and the county assessor, or the".

Page 88, line 22, strike "township or".

Page 91, line 22, strike "and".

Page 91, line 22, delete "the".

Page 91, line 23, strike "township assessors".

Page 91, line 23, delete "(if any)".

Page 91, line 26, strike "and".

Page 91, line 26, after "and" delete "the".

Page 91, line 26, strike "township".

Page 91, line 27, strike "assessors".

Page 91, line 27, delete "(if any)".

Page 91, line 28, delete "assessor or".

Page 91, line 28, strike "assessors" and insert "county assessor".

Page 92, line 38, strike "township" and insert "county".

Page 92, line 38, delete "or the".

Page 92, delete line 39.

Page 92, line 40, delete "township".

Page 95, line 30, after "(1) the" insert "county".

Page 95, line 30, strike "township" and insert "county".

Page 95, line 30, delete "," and insert ";".

Page 95, delete lines 31 through 32.

Page 96, line 6, after "(4) the" insert "county".

Page 96, line 6, strike "township" and insert "county".

Page 96, line 6, delete "," and insert ".".

Page 96, delete lines 7 through 8.

Page 96, line 38, after "(4) the" insert "county".

Page 96, line 38, strike "township" and insert "county".

Page 96, line 38, delete "," and insert ";".

Page 96, delete line 39.

Page 96, line 40, delete "township".

Page 97, line 21, after "(5) the" insert "county".

Page 97, line 21, strike "township" and insert "county".

Page 97, line 21, delete "," and insert ";".

Page 97, delete line 22.

Page 97, line 23, delete "township".

Page 99, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 109. IC 6-1.1-31.5-2, AS AMENDED BY P.L.228-2005, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) Subject to section 3.5(e) of this chapter, the department shall adopt rules under IC 4-22-2 to prescribe computer specification standards and for the certification of:

(1) computer software;

(2) software providers;

(3) computer service providers; and

(4) computer equipment providers.

(b) The rules of the department shall provide for:

(1) the effective and efficient administration of assessment laws;

(2) the prompt updating of assessment data;

(3) the administration of information contained in the sales disclosure form, as required under IC 6-1.1-5.5; and

(4) other information necessary to carry out the administration of the property tax assessment laws.

(c) After ~~December 31, 1998~~, **June 30, 2008**, subject to section 3.5(e) of this chapter a county:

(1) may contract only for computer software and with software providers, computer service providers, and equipment providers that are certified by the department under the rules described in subsection (a); and

(2) may enter into a contract referred to in subdivision (1) only if the department is a party to the contract.

(d) ~~The initial rules under this section must be adopted under IC 4-22-2 before January 1, 1998.~~

Page 100, line 20, reset in roman "before".

Page 100, line 20, after "2006," insert "**December 31, 2008**".

Page 100, line 22, after "(1)" insert "**a single state-designed software system to provide**".

Page 100, line 23, strike "among" and insert "**for**".

Page 101, strike lines 16 through 18.

Page 102, delete lines 26 through 42.

Page 103, delete lines 1 through 3.

Page 107, line 38, strike "township".

Page 107, line 39, strike "assessor's assessment or a".

Page 108, line 7, strike "township assessor or".

Page 108, delete line 42.

Page 109, line 1, strike "(3)" and insert "**(2)**".

Page 109, line 2, strike "(4)" and insert "**(3)**".

Page 109, line 4, strike "(5)" and insert "**(4)**".

Page 110, line 27, strike "and the assessor of each township".

Page 110, line 27, delete "(if any)".

Page 112, line 1, strike "appropriate township" and insert "**county**".

Page 112, line 2 delete ", or the county assessor if there is no township assessor for".

Page 112, line 3, delete "the township,".

Page 112, line 31, strike "township".

Page 112, line 31, delete "or".

Page 113, line 23, delete "township" and insert "**county**".

Page 113, line 24, delete "or the county".

Page 113, line 25, delete "assessor,".

Page 113, line 29, strike "township" and insert "**county**".

Page 113, line 30, delete ", or the county assessor if there is no township assessor for".

Page 113, line 31, delete "the township,".

Page 113, between lines 35 and 36, begin a new paragraph and insert:

"SECTION 130. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate family member of the taxpayer" means an individual who:

- (1) is the spouse, child, stepchild, parent, or stepparent of the taxpayer, including adoptive relationships; and
- (2) resides in the taxpayer's home.

(b) The county treasurer shall do the following:

(1) Waive the penalty imposed under section 10(a) of this chapter if the taxpayer or the taxpayer's representative:

(A) petitions the county treasurer to waive the penalty not later than thirty (30) days after the due date of the installment subject to the penalty; and

(B) files with the petition written proof that during the seven (7) day period ending on the installment due date the taxpayer or an immediate family member of the taxpayer died.

(2) Give written notice to the taxpayer or the taxpayer's representative by mail of the treasurer's determination on the petition not later than thirty (30) days after the petition is filed with the treasurer.

(c) The department of local government finance shall prescribe:

- (1) the form of the petition; and
- (2) the type of written proof;

required under subsection (b).

(d) A taxpayer or a taxpayer's representative may appeal a determination of the county treasurer under subsection (b) to deny a penalty waiver by **filing a notice** in writing ~~a preliminary conference~~ with the treasurer not more than forty-five (45) days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.".

Page 114, line 7, strike "township".

Page 114, line 7, delete "or".

Page 115, line 5, after "by the" insert "**county**".

Page 115, line 5, strike "township" and insert "**county**".

Page 115, line 6, delete "or the county assessor if there is no township assessor for".

Page 115, line 7, delete "the township,".

Page 115, line 24, strike "township" and insert "**county**".

Page 115, line 24, delete ", or the county assessor if there is no".

Page 115, line 25, delete "township assessor for the township,".

Page 115, line 38, after "(1) the" insert "**county**".

Page 115, line 38, strike "township" and insert "**county**".

Page 115, line 39, delete "," and insert ";".

Page 115, line 39, delete "or the county assessor if there is no township assessor".

Page 115, delete line 40.

Page 116, line 17, after "(D) the" insert "**county**".

Page 116, line 17, strike "township" and insert "**county**".

Page 116, line 18, delete ", or the county assessor if there is no township" and insert ";".

Page 116, line 19, delete "assessor for the township;".

Page 116, line 31, after "(4) the" insert "**county**".

Page 116, line 31, strike "township" and insert "**county**".

Page 116, line 32, delete ", or the county assessor if there is no township assessor" and insert ";".

Page 116, delete line 33.

Page 117, line 12, after "(5) the" insert "**county**".

Page 117, line 12, strike "township" and insert "**county**".

Page 117, line 13, delete ", or the county assessor if there is no township assessor" and insert ";".

Page 117, delete line 14.

Page 119, line 19, strike "the township assessor".

Page 119, line 19, delete "(if any),".

Page 121, line 13, strike "township" and insert "**county**".

Page 121, line 13, delete ", or the county assessor if there is no".

Page 121, line 14, delete "township assessor for the township,".

Page 121, line 18, strike "township".

Page 121, line 18, delete "or".

Page 121, line 20, strike "township".

Page 121, line 20, delete "or".

Page 124, line 23, strike "township assessors".

Page 124, line 23, delete "(if any)".

Page 124, line 23, strike "and".

Page 126, line 13, strike "(2) A township assessor.".

Page 126, line 14, strike "(3)" and insert "**(2)**".

Page 126, line 15, delete "or township".
 Page 126, line 36, after "if the" insert "**county**".
 Page 126, line 36, strike "of the county".
 Page 126, line 36, strike "township" and insert "**county**".
 Page 126, line 36, delete "(if".
 Page 126, line 37, delete "any)".
 Page 130, line 12, strike "township assessor".
 Page 130, line 12, delete "(if any)".
 Page 130, line 12, strike "or the".
 Page 131, line 35, strike "township assessor".
 Page 131, line 35, delete "(if".
 Page 131, line 36, delete "any)".
 Page 131, line 36, strike "or the".

Page 132, between lines 6 and 7, begin a new paragraph and insert:

"SECTION 144. IC 34-17-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. **(a)** An information described in IC 34-17-1-1 may be filed:

(1) by the prosecuting attorney in the circuit court of the proper county, upon the prosecuting attorney's own relation, whenever the prosecuting attorney:

(A) determines it to be the prosecuting attorney's duty to do so; or
 (B) is directed by the court or other competent authority; or

(2) by any other person on the person's own relation, whenever the person claims an interest in the office, franchise, or corporation that is the subject of the information.

(b) The prosecuting attorney shall file an information in the circuit court of the county against the county assessor under IC 34-17-1-1(2) if the board of county commissioners adopts an ordinance under IC 6-1.1-4-31(f)."

Page 132, line 37, strike "township".
 Page 132, line 38, delete "assessor, or the".
 Page 132, line 38, delete "if there is no township assessor for".
 Page 132, line 39, delete "the township,".
 Page 133, line 16, strike "and township assessor".
 Page 133, line 16, delete "(if any)".
 Page 133, line 17, delete "or".
 Page 133, line 18, delete "assessor's".
 Page 133, line 40, strike "township".
 Page 133, line 41, before "(if" strike "assessor".
 Page 133, line 41, delete "(if any),".
 Page 134, line 35, strike "township".
 Page 134, line 36, delete "assessor, or the".
 Page 134, line 36, delete "if there is no township".
 Page 134, line 37, delete "assessor for the township,".

Page 135, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 149. IC 36-2-7-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. The county fiscal body may grant to the county assessor, in addition to the compensation fixed under IC 36-2-5, a per diem for each day that the assessor is engaged in general reassessment activities. ~~including service on the county land valuation commission.~~ This section applies regardless of whether professional assessing services are provided under a contract to one (1) or more

townships in the county.

SECTION 150. IC 36-2-15-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. **(a) Subject to subsection (b),** the assessor shall keep ~~his~~ **the assessor's** office in a building provided at the county seat by the county executive. ~~He~~ **The assessor** shall keep ~~his~~ **the** office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, ~~he~~ **the assessor** may close ~~his~~ **the** office on days specified by the county executive according to custom and practice of the county.

(b) After June 30, 2008, the county assessor may establish one (1) or more satellite offices in the county."

Page 135, line 19, after "IC 6-1.1" insert ".".

Page 135, line 19, delete "in a township that is not served by a township".

Page 135, delete line 20.

Page 136, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 152. IC 36-2-16-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. **(a)** The county assessor may appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body.

(b) After June 30, 2009, an employee of the county assessor who performs real property assessing duties must hold a level two or level three certification under IC 6-1.1-35.5."

Page 136, line 37, strike "township" and insert "**county**".

Page 136, line 38, after "assessor" insert ".".

Page 136, line 38, delete "(if any),".

Page 138, line 11, strike "township".

Page 138, line 12, delete "assessor, or the".

Page 138, line 12, delete "if there is no township".

Page 138, line 13, delete "assessor for the township,".

Page 139, line 37, strike "township".

Page 139, line 38, delete "assessor, or the".

Page 139, line 38, delete "if there is no township assessor for".

Page 139, line 39, delete "the township,".

Page 140, line 20, strike "township assessor".

Page 140, line 20, delete "(if any),".

Page 140, line 20, after "officer" delete ",".

Page 141, line 12, delete "township" and insert "**county**".

Page 141, line 13, delete "township" and insert "**county**".

Page 141, line 13, delete ", or the county assessor" and insert ".".

Page 141, delete line 14.

Page 142, line 21, after "deputy" delete "," and insert "**or**".

Page 142, line 21, after "employee" delete ",".

Page 142, line 21, strike "or a technical".

Page 142, line 22, strike "adviser that assists" and insert "**of**".

Page 143, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 161. IC 36-6-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) When performing the real property reassessment duties prescribed by IC 6-1.1-4, a township assessor may receive per diem compensation, in addition to salary, at a rate fixed by the county fiscal body, for each day that ~~he~~ **the assessor** is engaged in reassessment activities. ~~including service on the county land valuation commission.~~

(b) Subsection (a) applies regardless of whether professional assessing services are provided to a township under contract."

Page 144, delete lines 26 through 32, begin a new paragraph and insert:

"(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in

~~(1) the offices of the township assessors; or~~

~~(2) the office of the county assessor~~

as of the date of filing are considered determinative of the persons who are owners."

Page 145, line 19, strike "(i) the offices of the township assessors".

Page 145, line 19, delete "(if any);".

Page 145, line 19, strike "or".

Page 145, line 20, strike "(ii)".

Page 146, delete lines 23 through 29, begin a new paragraph and insert:

"(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in

~~(1) the offices of the township assessors; or~~

~~(2) the office of the county assessor~~

as of the date of filing are considered determinative of the persons who are owners."

Page 147, line 2, strike "township assessors".

Page 147, line 2, delete "(if any);".

Page 148, line 5, strike "township".

Page 148, line 6, delete "assessor, or the".

Page 148, line 6, delete "if there is no township".

Page 148, line 7, delete "assessor for the township".

Page 149, line 22, strike "township".

Page 149, line 23, delete "assessor, or the".

Page 149, line 23, delete "if there is no township".

Page 149, line 24, delete "assessor for the township".

Page 150, line 17, before "assessor, or" strike "township" and insert **"county"**.

Page 150, line 17, delete "or the county assessor if there is no township".

Page 150, line 18, delete "assessor for the township".

Page 150, line 26, after "IC 6-1.1-1-5.5;" insert "IC 6-1.1-1-22;"

Page 150, line 26, after "IC 6-1.1-1-24;" insert "IC 6-1.1-4-13.8; IC 6-1.1-35-4; IC 6-1.1-35-5;"

Page 150, delete lines 28 through 35, begin a new paragraph and insert:

"SECTION 170. [EFFECTIVE JULY 1, 2008] (a) **Notwithstanding any other provision of this act, an individual who before July 1, 2009, is:**

(1) elected to; or

(2) selected to fill a vacancy in;

the office of elected township assessor is entitled to remain in office until the end of the term to which the individual was elected or for which the individual was selected to fill a vacancy. The sole duty of the individual after June 30, 2008, is to assist the county assessor in the transfer, effective July 1, 2008, of records and operations from the township assessor to the county assessor under this act."

Page 150, between lines 39 and 40, begin a new paragraph and insert:

"SECTION 171. [EFFECTIVE UPON PASSAGE] (a) IC 3-13-11 does not apply to a vacancy in the office of elected township assessor that occurs after the effective date of this SECTION and before July 1, 2008.

(b) This SECTION expires July 1, 2008."

Page 151, between lines 40 and 41, begin a new paragraph and insert:

"SECTION 175. [EFFECTIVE UPON PASSAGE] (a) Before January 1, 2009, the department of local government finance shall prepare a request for funding of the software system referred to in IC 6-1.1-31.5-3.5(e), as amended by this act, in the state biennial budget for the state fiscal years beginning July 1, 2008, and ending June 30, 2010.

(b) This SECTION expires July 1, 2010.

SECTION 176. [EFFECTIVE UPON PASSAGE] (a) The following are transferred to the county assessor:

(1) On July 1, 2008:

(A) employment positions as of June 30, 2008, of each elected township assessor in the county, including:

(i) the employment position of the elected township assessor; and

(ii) the employment positions of all employees of the elected township assessor;

(B) real and personal property of elected township assessors and township trustee-assessors in the county used solely to carry out property assessment duties;

(C) obligations outstanding on June 30, 2008, of elected township assessors and township trustee-assessors in the county relating to property assessment duties; and

(D) funds on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(2) On the date an individual referred to in SECTION 165 of this act leaves office, funds on hand for the operation of the individual's office in the amount determined by the county auditor.

(b) Before July 1, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of an elected township assessor or a trustee-assessor in the county as of the effective date of this SECTION; and

(2) applies before June 1, 2008, for an employment position referred to in subsection (a)(1)(A).

(c) A township shall transfer to the county assessor all revenue received after June 30, 2008, that is received by the township for the purpose of carrying out property assessment duties in the amount determined by the county auditor."

Page 152, after line 3, begin a new paragraph and insert:

"SECTION 178. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

(Reference is to SB 16 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 5, Nays 4.

LAWSON, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill 17, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 11, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 2, line 16, delete ":" and insert "five (5) years;".

Page 2, delete lines 17 through 20.

Page 6, delete lines 32 through 42, begin a new paragraph and insert:

"(l) In addition to the other requirements of this chapter, if property located in an economic revitalization area is also located in an allocation area (as defined in IC 36-7-14-39 or IC 36-7-15.1-26), an application for the property tax deduction provided by this chapter a taxpayer's statement of benefits concerning that property may not be approved under this chapter unless the commission that designated the allocation area adopts a resolution approving the application statement of benefits is adopted by the legislative body of the unit that approved the designation of the allocation area.

SECTION 3. IC 6-1.1-20-1.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.6. (a) As used in this chapter, "property taxes" means a property tax rate or levy to pay debt service or to pay lease rentals. but does not include
Except as provided in subsections (b) and (c), the term includes taxes allocated for an allocation area under IC 6-1.1-39-5, IC 8-22-3.5-9, IC 36-7-14-39, IC 36-7-15.1-26, or IC 36-7-15.1-53 to the extent that those taxes are used to pay debt service or lease rentals.

(b) The term "property taxes" does not include taxes that:

(1) are allocated for an allocation area under IC 6-1.1-39-5, IC 8-22-3.5-9, IC 36-7-14-39, IC 36-7-15.1-26, or IC 36-7-15.1-53; and

(2) will be used to pay debt service or lease rentals on bonds or a lease:

(A) issued or entered into before July 1, 2008;

(B) issued or entered into after June 30, 2008, but authorized by a resolution adopted before July 1, 2008; or

(C) issued or entered into after June 30, 2008, in order to:

(i) fulfill the terms of agreements or pledges entered into before July 1, 2008, with the holders of bonds or other contractual obligations that were issued or entered into before July 1, 2008; or
(ii) otherwise prevent an impairment of the rights or remedies of the holders of bonds or other contractual obligations that were issued or entered into before July 1, 2008.

(c) The term "property taxes" does not include taxes that:

(1) are allocated for an allocation area under IC 6-1.1-39-5, IC 8-22-3.5-9, IC 36-7-14-39,

IC 36-7-15.1-26, or IC 36-7-15.1-53; and

(2) will be used to pay debt service or lease rentals;

if, not later than fifteen (15) days after the adoption of the preliminary resolution to issue the bonds or enter into the lease for which the taxes will be used to pay debt service or lease rentals, the Indiana economic development corporation issues a finding stating that those taxes should not be considered property taxes for purposes of this chapter.

(d) Before making a finding under subsection (c), the Indiana economic development corporation must consider whether the project or facility for which the debt service or lease rentals will be paid will:

(1) lead to increased investment in Indiana;

(2) foster job creation or job retention in Indiana;

(3) have a positive impact on the political subdivision in which the project or facility is located or will be located; or

(4) otherwise benefit the people of Indiana by increasing opportunities for employment in Indiana and strengthening the economy of Indiana."

Page 7, delete lines 1 through 4.

Page 24, line 16, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 25, line 15, delete ":" and insert "five (5) years from the date of issuance."

Page 25, delete lines 16 through 19.

Page 27, line 9, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 35, line 39, after "provision" insert ".".

Page 35, line 39, strike "that" and insert "**For an allocation area established before July 1, 2008, the expiration date**".

Page 35, line 40, after "established." insert "**For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the allocation provision is established.**".

Page 36, line 36, strike "in or serving" and insert "**that are physically located in or physically connected to**".

Page 37, line 5, strike "in or serving" and insert "**that are physically located in or physically connected to**".

Page 37, line 7, strike "in or serving" and insert "**that is physically located in or physically connected to**".

Page 42, line 25, delete "established".

Page 42, line 26, delete "before July 1, 2008,".

Page 42, line 27, delete "However, real property (or interests)".

Page 42, delete lines 28 through 41.

Page 51, line 30, delete ":" and insert "five (5) years from the date of issuance."

Page 51, delete lines 31 through 34.

Page 64, line 33, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 65, line 24, delete ":" and insert "five (5) years from the date of issue."

Page 65, delete lines 25 through 28.

Page 65, line 35, reset in roman "or in part".

Page 66, line 33, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 74, line 22, after "provision" insert ".".

Page 74, line 22, strike "that" and insert "**For an allocation**

area established before July 1, 2008, the expiration date".

Page 74, line 24, after "established." insert "**For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the allocation provision is established.**".

Page 75, line 19, strike "in" and insert "**that are physically located in or physically connected to**".

Page 75, line 30, strike "in" and insert "**that are physically located in or physically connected to**".

Page 75, line 32, strike "in" and insert "**that is physically located in or physically connected to**".

Page 80, line 22, delete "established before".

Page 80, line 23, delete "July 1, 2008,".

Page 80, line 24, delete "However, real property (or interests in real".

Page 80, delete lines 25 through 38.

Page 85, line 32, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 86, line 23, delete ":" and insert "five (5) years from the date of issue".

Page 86, delete lines 24 through 27.

Page 87, line 28, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 92, line 34, after "provision" insert ".".

Page 92, line 35, strike "that" and insert "**For an allocation area established before July 1, 2008, the expiration date**".

Page 92, line 36, after "established." insert "**For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the allocation provision is established.**".

Page 93, line 31, strike "in" and insert "**that are physically located in or physically connected to**".

Page 93, line 41, after "chapter)" strike "in" and insert "**that are physically located in or physically connected to**".

Page 94, line 2, strike "in" and insert "**that is physically located in or physically connected to**".

Page 98, line 35, delete "established before".

Page 98, line 36, delete "July 1, 2008,".

Page 98, line 37, delete "However, real property (or interests in real".

Page 98, delete lines 38 through 42.

Page 99, delete lines 1 through 9.

Page 100, line 1, delete "thirty (30)" and insert "**twenty-five (25)**".

Page 100, line 22, delete ":" and insert "five (5) years;".

(Reference is to SB 17 as introduced.)

Page 100, delete lines 23 through 26.

and when so amended that said bill do pass.

Committee Vote: Yeas 11, Nays 0.

KENLEY, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Education and Career Development, to which was referred Senate Bill 58, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 5, delete "assistance." and insert "**assistance, other than deadlines within the application process.**".

(Reference is to SB 58 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 11, Nays 0.

LUBBERS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Energy and Environmental Affairs, to which was referred Senate Bill 45, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 38, line 37, after "for a" insert "**daily**".

(Reference is to SB 45 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

GARD, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill 15, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-12-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Each year a person who is a resident of this state may receive a deduction from the assessed value of:

(1) mortgaged real property, an installment loan financed mobile home that is not assessed as real property, or an installment loan financed manufactured home that is not assessed as real property that ~~he~~ **the person** owns on **October 1 of the year**; or

(2) real property, a mobile home that is not assessed as real property, or a manufactured home that is not assessed as real property that ~~he~~ **the person** is buying on **October 1 of the year** under a contract, with the contract or a memorandum of the contract recorded in the county recorder's office, which provides that ~~he~~ **the person** is to pay the property taxes on the real property, mobile home, or manufactured home.

(b) Except as provided in section 40.5 of this chapter, the total amount of the deduction which the person may receive under this section for a particular year is:

(1) the balance of the mortgage or contract indebtedness on the assessment date of that year;

(2) one-half (1/2) of the assessed value of the real property, mobile home, or manufactured home; or

(3) three thousand dollars (\$3,000);

whichever is least.

(c) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract which

provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home."

Page 3, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 4. IC 6-1.1-12-9, AS AMENDED BY P.L.219-2007, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) An individual may obtain a deduction from the assessed value of the individual's real property, or mobile home or manufactured home which is not assessed as real property, if:

- (1) the individual is at least sixty-five (65) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of:
 - (A) the individual and the individual's spouse; or
 - (B) the individual and all other individuals with whom:
 - (i) the individual shares ownership; or
 - (ii) the individual is purchasing the property under a contract;

as joint tenants or tenants in common;

for the calendar year preceding the year in which the deduction is claimed did not exceed twenty-five thousand dollars (\$25,000);

(3) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, or the individual has been buying the real property, mobile home, or manufactured home under a contract that provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(4) the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home;

(5) the assessed value of the real property, mobile home, or manufactured home does not exceed one hundred eighty-two thousand four hundred thirty dollars (\$182,430); ~~and~~

(6) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, and 38 of this chapter; **and**

(7) the individual:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October 1 of the year in which the deduction is claimed.

(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the real property;

or

- (2) twelve thousand four hundred eighty dollars (\$12,480).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or

- (2) twelve thousand four hundred eighty dollars (\$12,480).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

- (1) tenants by the entirety;
- (2) joint tenants; or
- (3) tenants in common;

only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

- (1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;
- (3) the surviving spouse has not remarried; and
- (4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through ~~(a)(6)~~: **(a)(7)**.

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants covered by subsection (a)(2)(B), if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants."

Page 4, between lines 18 and 19, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-12-11, AS AMENDED BY P.L.99-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) Except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars (\$12,480) deducted from the assessed value of real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual owns, or that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office, and if:

(1) the individual is blind or the individual has a disability;
 (2) the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence; ~~and~~

(3) the individual's taxable gross income for the calendar year preceding the year in which the deduction is claimed did not exceed seventeen thousand dollars (\$17,000); **and**

(4) the individual:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October 1 of the year in which the deduction is claimed.

(b) For purposes of this section, taxable gross income does not include income which is not taxed under the federal income tax laws.

(c) For purposes of this section, "blind" has the same meaning as the definition contained in IC 12-7-2-21(1).

(d) For purposes of this section, "individual with a disability" means a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which:

(1) can be expected to result in death; or

(2) has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

(e) An individual with a disability filing a claim under this section shall submit proof of disability in such form and manner as the department shall by rule prescribe. Proof that a claimant is eligible to receive disability benefits under the federal Social Security Act (42 U.S.C. 301 et seq.) shall constitute proof of disability for purposes of this section.

(f) An individual with a disability not covered under the federal Social Security Act shall be examined by a physician and the individual's status as an individual with a disability determined by using the same standards as used by the Social Security Administration. The costs of this examination shall be borne by the claimant.

(g) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home."

Page 5, between lines 6 and 7, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-12-13, AS AMENDED BY P.L.99-2007, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) Except as provided in section 40.5 of this chapter, an individual may have twenty-four thousand nine hundred sixty dollars (\$24,960) deducted from the assessed value of the tangible property that the individual owns, or real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or

manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office and if:

(1) the individual served in the military or naval forces of the United States during any of its wars;

(2) the individual received an honorable discharge;

(3) the individual has a disability with a service connected disability of ten percent (10%) or more; ~~and~~

(4) the individual's disability is evidenced by:

(A) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; **and**

(5) the individual:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October 1 of the year in which the deduction is claimed.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual would qualify for the deduction if the individual were alive.

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 9. IC 6-1.1-12-14, AS AMENDED BY P.L.219-2007, SECTION 26, AND AS AMENDED BY P.L.99-2007, SECTION 24, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars (\$12,480) deducted from the assessed value of the tangible property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

(1) the individual served in the military or naval forces of the United States for at least ninety (90) days;

(2) the individual received an honorable discharge;

(3) the individual either:

(A) ~~is totally disabled;~~ has a total disability; or

(B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%); ~~and~~

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; **and**

(5) the individual:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October 1 of the year in which the deduction is claimed.

(b) Except as provided in subsection (c), the surviving spouse of an individual may receive the deduction provided by this section if the individual would qualify for the deduction if the individual were alive.

(c) No one is entitled to the deduction provided by this section if the assessed value of the individual's tangible property, as shown by the tax duplicate, exceeds one hundred ~~thirteen~~ *forty-three* thousand ~~one hundred sixty~~ dollars ~~(\$113,000)~~. *(\$143,160)*.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home."

Page 6, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 11. IC 6-1.1-12-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) Except as provided in section 40.5 of this chapter, a surviving spouse may have the sum of eighteen thousand seven hundred twenty dollars (\$18,720) deducted from the assessed value of his or her tangible property, or real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the surviving spouse is buying under a contract that provides that he is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office, and if:

(1) the deceased spouse served in the military or naval forces of the United States before November 12, 1918; ~~and~~

(2) the deceased spouse received an honorable discharge; **and**

(3) the surviving spouse:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October

1 of the year in which the deduction is claimed.

(b) A surviving spouse who receives the deduction provided by this section may not receive the deduction provided by section 13 of this chapter. However, he or she may receive any other deduction which he or she is entitled to by law.

(c) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home."

Page 6, between lines 27 and 28, begin a new paragraph and insert:

"SECTION 13. IC 6-1.1-12-17.4, AS AMENDED BY P.L.219-2007, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17.4. (a) Except as provided in section 40.5 of this chapter, a World War I veteran who is a resident of Indiana is entitled to have the sum of eighteen thousand seven hundred twenty dollars (\$18,720) deducted from the assessed valuation of the real property (including a mobile home that is assessed as real property), mobile home that is not assessed as real property, or manufactured home that is not assessed as real property the veteran owns or is buying under a contract that requires the veteran to pay property taxes on the real property, if the contract or a memorandum of the contract is recorded in the county recorder's office, if:

(1) the real property, mobile home, or manufactured home is the veteran's principal residence;

(2) the assessed valuation of the real property, mobile home, or manufactured home does not exceed two hundred six thousand five hundred dollars (\$206,500); ~~and~~

(3) the veteran owns the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; **and**

(4) the veteran:

(A) owns the real property, mobile home, or manufactured home on October 1 of the year in which the deduction is claimed; or

(B) is buying the real property, mobile home, or manufactured home under the contract on October 1 of the year in which the deduction is claimed.

(b) An individual may not be denied the deduction provided by this section because the individual is absent from the individual's principal residence while in a nursing home or hospital.

(c) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by a husband and wife as tenants by the entirety, only one (1) deduction may be allowed under this section. However, the deduction provided in this section applies if either spouse satisfies the requirements prescribed in subsection (a).

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not

claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home."

Page 8, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 16. IC 6-1.1-15-10, AS AMENDED BY P.L.219-2007, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) If a petition for review to any board or a proceeding for judicial review in the tax court regarding an assessment or increase in assessment is pending, the taxes resulting from the assessment or increase in assessment are, notwithstanding the provisions of IC 6-1.1-22-9, not due until after the petition for review, or the proceeding for judicial review, is finally adjudicated and the assessment or increase in assessment is finally determined. However, even though a petition for review or a proceeding for judicial review is pending, the taxpayer shall pay taxes on the tangible property when the property tax installments come due, unless the collection of the taxes is enjoined under IC 33-26-6-2 pending a final determination in the proceeding for judicial review. The amount of taxes which the taxpayer is required to pay, pending the final determination of the assessment or increase in assessment, shall be based on:

- (1) the assessed value reported by the taxpayer on the taxpayer's personal property return if a personal property assessment, or an increase in such an assessment, is involved; or
- (2) an amount based on the immediately preceding year's assessment of real property if an assessment, or increase in assessment, of real property is involved.

(b) If the petition for review or the proceeding for judicial review is not finally determined by the last installment date for the taxes, the taxpayer, upon showing of cause by a taxing official or at the tax court's discretion, may be required to post a bond or provide other security in an amount not to exceed the taxes resulting from the contested assessment or increase in assessment.

(c) Each county auditor shall keep separate on the tax duplicate a record of that portion of the assessed value of property that is described in IC 6-1.1-17-0.5(b). When establishing rates and calculating state school support, the department of local government finance shall exclude from assessed value in the county the assessed value of property kept separate on the tax duplicate by the county auditor under ~~IC 6-1.1-17-0.5(b)~~. **IC 6-1.1-17-0.5.**

SECTION 17. IC 6-1.1-17-0.5, AS AMENDED BY P.L.154-2006, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) For purposes of this section, "assessed value" has the meaning set forth in IC 6-1.1-1-3(a).

(b) The county auditor may exclude and keep separate on the tax duplicate for taxes payable in a calendar year the assessed value of tangible property that meets the following conditions:

- (1) The assessed value of the property is at least nine percent (9%) of the assessed value of all tangible property subject to taxation by a taxing unit.
- (2) The property is or has been part of a bankruptcy estate that is subject to protection under the federal bankruptcy code.

(3) The owner of the property has discontinued all business operations on the property.

(4) There is a high probability that the taxpayer will not pay property taxes due on the property in the following year.

(c) This section does not limit, restrict, or reduce in any way the property tax liability on the property.

(d) For each taxing unit located in the county, the county auditor may reduce for a calendar year the taxing unit's assessed value that is certified to the department of local government finance under section 1 of this chapter and used to set tax rates for the taxing unit for taxes first due and payable in the immediately succeeding calendar year. The county auditor may reduce a taxing unit's assessed value under this subsection only to enable the taxing unit to absorb the effects of reduced property tax collections in the immediately succeeding calendar year that are expected to result from successful appeals of the assessed value of property located in the taxing unit. The county auditor shall keep separately on the tax duplicate the amount of any reductions made under this subsection. The maximum amount of the reduction authorized under this subsection is determined under subsection (e).

(e) **Except as provided in subsection (g)**, the amount of the reduction in a taxing unit's assessed value for a calendar year under subsection (d) may not exceed the lesser of:

- (1) two percent (2%) of the assessed value of tangible property subject to assessment in the taxing unit in that calendar year; or
- (2) the total amount of reductions in the assessed value of tangible property subject to assessment in the taxing unit that:

- (A) applied for the assessment date in the immediately preceding year; and
- (B) resulted from successful appeals of the assessed value of the property.

(f) The amount of a reduction under subsection (d) may not be offered in a proceeding before the:

- (1) county property tax assessment board of appeals;
- (2) Indiana board; or
- (3) Indiana tax court;

as evidence that a particular parcel has been improperly assessed.

(g) For each taxing unit located in a county, the county auditor may reduce for a calendar year the taxing unit's assessed value that is certified to the department of local government finance under section 1 of this chapter and used to set tax rates for the taxing unit for taxes first due and payable in the immediately succeeding calendar year. The county auditor may reduce a taxing unit's assessed value under this subsection only to enable the taxing unit to offset the effects of reduced property tax collections in the immediately succeeding calendar year that are expected to result from homestead credits applications under IC 6-1.1-20.9 or deduction applications under IC 6-1.1-12 that may be filed for the calendar year by taxpayers after the certification of the assessed value. The total of the reduction under this subsection plus the reduction under subsection (e) may not exceed two percent (2%) of the assessed value of tangible property subject to assessment in the taxing unit in

that calendar year.

SECTION 18. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and the department of local government finance. The statement shall contain:

- (1) information concerning the assessed valuation in the political subdivision for the next calendar year;
 - (2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;
 - (3) the current assessed valuation as shown on the abstract of charges;
 - (4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, excluding years in which a general reassessment occurs, determined according to procedures established by the department of local government finance;
 - (5) the amount of the political subdivision's assessed valuation reduction determined under ~~section 0.5(d)~~ **section 0.5** of this chapter; and
 - (6) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.
- (b) The estimate of taxes to be distributed shall be based on:
- (1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and
 - (2) any other information at the disposal of the county auditor which might affect the estimate.
- (c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.
- (d) Subject to subsection (e) and except as provided in subsection (f), after the county auditor sends a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:
- (1) the fiscal officer of each political subdivision affected by the amendment; and
 - (2) the department of local government finance.
- (e) Except as provided in subsection (g), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed amendment at a public hearing. The county auditor must give notice of the hearing under IC 5-3-1. If the county auditor makes the amendment as a result of information provided to the county auditor by an assessor, the county auditor shall give notice of the public hearing to the assessor.

(f) Subsection (d) does not apply to an adjustment of assessed valuation under IC 36-7-15.1-26.9(d).

(g) The county auditor is not required to hold a public hearing under subsection (e) if:

- (1) the amendment under subsection (d) is proposed to correct a mathematical error made in the determination of the amount of assessed valuation included in the earlier certified statement;
- (2) the amendment under subsection (d) is proposed to add to the amount of assessed valuation included in the earlier certified statement assessed valuation of omitted property discovered after the county auditor sent the earlier certified statement; or
- (3) the county auditor determines that the amendment under subsection (d) will not result in an increase in the tax rate or tax rates of the political subdivision.

(h) On or before December 31 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and to the department of local government finance. The certified statement must list any adjustments to the information submitted under subsection (a) that are due to processing of homestead credit applications and deduction applications that are filed after June 10 and before October 1 of a year.

SECTION 19. IC 6-1.1-20.9-2, AS AMENDED BY P.L.224-2007, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise provided in section 5 of this chapter, an individual who on ~~March~~ **October** 1 of a particular year either owns or is buying a homestead under a contract that provides the individual is to pay the property taxes on the homestead is entitled each calendar year to a credit against the property taxes which the individual pays on the individual's homestead. However, only one (1) individual may receive a credit under this chapter for a particular homestead in a particular year.

(b) The amount of the credit to which the individual is entitled equals the product of:

- (1) the percentage prescribed in subsection (d); multiplied by
- (2) the amount of the individual's property tax liability, as that term is defined in IC 6-1.1-21-5, which is:
 - (A) attributable to the homestead during the particular calendar year; and
 - (B) determined after the application of the property tax replacement credit under IC 6-1.1-21.

(c) For purposes of determining that part of an individual's property tax liability that is attributable to the individual's homestead, all deductions from assessed valuation which the individual claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property on which the individual's homestead is located must be applied first against the assessed value of the individual's homestead before those deductions are applied against any other property.

(d) The percentage of the credit referred to in subsection (b)(1) is as follows:

YEAR	PERCENTAGE OF THE CREDIT
1996	8%

1997	6%
1998 through 2002	10%
2003 through 2005	20%
2006	28%
2007 and thereafter	20%

However, the percentage credit allowed in a particular county for a particular year shall be increased if on January 1 of a year an ordinance adopted by a county income tax council was in effect in the county which increased the homestead credit. The amount of the increase equals the amount designated in the ordinance.

(e) Before October 15 of each year, the assessor shall furnish to the county auditor the amount of the assessed valuation of each homestead for which a homestead credit has been properly filed under this chapter.

(f) The county auditor shall apply the credit equally to each installment of taxes that the individual pays for the property.

(g) Notwithstanding the provisions of this chapter, a taxpayer other than an individual is entitled to the credit provided by this chapter if:

- (1) an individual uses the residence as the individual's principal place of residence;
- (2) the residence is located in Indiana;
- (3) the individual has a beneficial interest in the taxpayer;
- (4) the taxpayer either owns the residence or is buying it under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence; and
- (5) the residence consists of a single-family dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling."

Page 9, delete lines 17 through 21, begin a new paragraph and insert:

"SECTION 21. IC 20-43-3-6, AS ADDED BY P.L.2-2006, SECTION 166, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) For purposes of this section, "school corporation" does not include a charter school.

(b) Adjusted assessed valuation of any school corporation that is used in computing a school corporation's state tuition support for a calendar year must be the assessed valuation in the school corporation, adjusted as provided in IC 6-1.1-34.

(c) The amount of the valuation described in subsection (b) must also be adjusted downward by the department of local government finance to the extent it consists of real or personal property owned by a railroad or other corporation under the jurisdiction of a federal court under the federal bankruptcy laws (11 U.S.C. 101 et seq.) if as a result of the corporation being involved in a bankruptcy proceeding the corporation is delinquent in payment of its Indiana real and personal property taxes for the year to which the valuation applies. If the railroad or other corporation in some subsequent calendar year makes payment of the delinquent taxes, the state superintendent shall prescribe adjustments in the distributions of state tuition support that subsequently become due to a school corporation affected by the delinquency. The adjustment must ensure that the school corporation will not have been unjustly enriched under P.L.382-1987(ss).

(d) The amount of the valuation described in subsection (b)

must also be adjusted downward by the department of local government finance to the extent it consists of real or personal property described in ~~IC 6-1.1-17-0.5(b)~~. **IC 6-1.1-17-0.5.**

SECTION 22. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-12-1, IC 6-1.1-12-2, IC 6-1.1-12-4, IC 6-1.1-12-9, IC 6-1.1-12-10.1, IC 6-1.1-12-11, IC 6-1.1-12-12, IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-15, IC 6-1.1-12-16, IC 6-1.1-12-17, IC 6-1.1-12-17.4, IC 6-1.1-12-17.5, IC 6-1.1-12-17.8, IC 6-1.1-15-10, IC 6-1.1-17-0.5, IC 6-1.1-17-1, IC 6-1.1-20.9-2, IC 6-1.1-20.9-3, and IC 20-43-3-6, all as amended by this act, apply only to property taxes first due and payable after December 31, 2008."**

Renumber all SECTIONS consecutively.

(Reference is to SB 15 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

MEEKS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Joint Resolution 3, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 2, line 15, after "as" insert **"provided in subsection (b), property may not be taxed for general fund purposes of common schools or for other general operating purposes of common schools.**

(b) Property taxes that are approved by the voters may be imposed for the general fund purposes of common schools or for other general operating purposes of common schools.

(c) For purposes of this section, general fund purposes or general operating purposes do not include any of the following:

- (1) Transportation costs, including bus and vehicle replacement costs.**
- (2) Capital project costs.**
- (3) Debts related to capital projects.**
- (4) Debts related to employee retirement or severance liability.**
- (5) Special education preschool costs.**
- (6) Costs attributable to programs for improving or maintaining racial balance in a school corporation.**
- (7) Other purposes that:**
 - (A) are specified by the general assembly; and**
 - (B) are not general operating purposes."**

Page 2, delete lines 16 through 23.

(Reference is to SJR 3 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 9, Nays 1.

MEEKS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal

Policy, to which was referred Senate Bill 21, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-22.5-12, AS AMENDED BY P.L.219-2007, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Except as provided by subsection (c), each reconciling statement must indicate:

- (1) the actual property tax liability under this article on the assessment determined for the assessment date for the property for which the reconciling statement is issued;
- (2) the total amount paid under the provisional statement for the property for which the reconciling statement is issued;
- (3) if the amount under subdivision (1) exceeds the amount under subdivision (2), that the excess is payable by the taxpayer:

(A) as a final reconciliation of the tax liability; and

(B) not later than:

(i) thirty (30) days after the date of the reconciling statement; ~~or~~

(ii) if the county treasurer requests in writing that the commissioner designate a later date, the date designated by the commissioner; **or**

(iii) the date specified in an ordinance adopted under section 18.5 of this chapter; and

- (4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(b) If, upon receipt of the abstract referred to in section 6 of this chapter, the county treasurer determines that it is possible to complete the:

- (1) preparation; and
- (2) mailing or transmittal;

of the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement, the county treasurer may request in writing that the department of local government finance permit the county treasurer to issue a reconciling statement that adjusts the amount of the second installment that was specified in the provisional statement. If the department approves the county treasurer's request, the county treasurer shall prepare and mail or transmit the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement.

(c) A reconciling statement prepared under subsection (b) must indicate:

- (1) the actual property tax liability under this article on the assessment determined for the assessment date for the property for which the reconciling statement is issued;
- (2) the total amount of the first installment paid under the provisional statement for the property for which the

reconciling statement is issued;

(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), the adjusted amount of the second installment that is payable by the taxpayer:

(A) as a final reconciliation of the tax liability; and

(B) not later than:

(i) November 10; or

(ii) if the county treasurer requests in writing that the commissioner designate a later date, the date designated by the commissioner; and

(4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

SECTION 2. IC 6-1.1-22.5-18, AS AMENDED BY P.L.219-2007, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. For purposes of IC 6-1.1-24-1(a)(1):

(1) the first installment on a provisional statement is considered to be the taxpayer's spring installment of property taxes;

(2) except as provided in subdivision (3) **or section 18.5 of this chapter**, payment on a reconciling statement is considered to be due before the due date of the first installment of property taxes payable in the following year; and

(3) payment on a reconciling statement described in section 12(b) of this chapter is considered to be the taxpayer's fall installment of property taxes.

SECTION 3. IC 6-1.1-22.5-18.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 18.5. (a) A county council may adopt an ordinance to allow a taxpayer to make installment payments under this section of a tax payment due under a reconciling statement issued under this chapter or any other provision.**

(b) An ordinance adopted under this section must specify:

(1) the reconciling statement to which the ordinance applies; and

(2) the installment due dates for taxpayers that choose to make installment payments.

(c) An ordinance adopted under this section must give taxpayers in the county the option of:

(1) making a single payment of the tax payment due under the reconciling statement on the date specified in the reconciling statement; or

(2) paying installments of the tax payment due under the reconciling statement over the installment period specified in the ordinance.

(d) If the total amount due on an installment date under this section is not completely paid on or before that installment date, the amount unpaid is considered delinquent and a penalty is added to the unpaid amount. The penalty is equal to an amount determined as follows:

(1) If:

(A) the delinquent amount of real property taxes is completely paid on or before the date thirty (30) days after the installment date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous year for the same parcel;

the amount of the penalty is equal to five percent (5%) of the delinquent amount.

(2) If:

(A) the delinquent amount of personal property taxes is completely paid on or before the date thirty (30) days after the installment date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous year for a personal property tax return for property in the same taxing district;

the amount of the penalty is equal to five percent (5%) of the delinquent amount.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the delinquent amount.

(e) An additional penalty equal to ten percent (10%) of any taxes due on an installment date that remain unpaid shall be added on the day immediately following the date of the final installment payment.

(f) The penalties under this section are imposed on only the principal amount of the delinquent taxes.

(g) Notwithstanding any other provision, an ordinance adopted under this section may apply to the payment of amounts due under any reconciling statements issued by a county.

(h) Approval by the department of local government finance is not required for the adoption of an ordinance under this section."

Page 1, line 1, delete "P.L.234-2007, SECTION 300," and insert "P.L.1-2008, SECTION 5,".

Page 1, line 3, delete "300." and insert "5.".

Page 1, line 10, delete "(g)," and insert "(h),".

Page 2, line 4, delete "At" and insert "Except as provided in subsection (i), at".

Page 2, line 24, delete "The" and insert "A county legislative body may adopt an ordinance providing that the".

Page 2, line 25, delete "(g)" and insert "(h)".

Page 2, line 26, before "The" begin a new paragraph and insert:

"(e)".

Page 2, line 37, delete "(e)" and insert "(f)".

Page 3, line 9, delete "(f)" and insert "(g)".

Page 3, line 13, delete "(g)" and insert "(h)".

Page 3, line 37, delete "(e)" and insert "(f)".

Page 3, between lines 40 and 41, begin a new paragraph and insert:

"(i) This subsection applies only to a county:

(1) that, after December 31, 2007, issues bills or revised bills for property taxes first due and payable in 2007 or issues a reconciling statement for property taxes first due and payable in 2007; and

(2) in which the percentage increase in taxes billed exceeds thirty percent (30%) for more than one-half (1/2) of the homesteads in the county.

As used in this subsection, "increase in taxes billed" means

the difference between the property taxes payable in 2007 and the property taxes payable in 2006 that are billed to a taxpayer, after application of the property tax replacement credit, the state homestead credit, and a local homestead tax credit, if any, and after excluding any increase in taxes billed that results from the new construction of a homestead on the taxpayer's property. As used in this subsection, "percentage increase in taxes billed" means the increase (expressed as a percentage) in taxes billed divided by the property taxes payable in 2006. Notwithstanding subsection (c), the county auditor of a county subject to this subsection shall determine under this subsection the amount of the additional 2007 homestead credit (payable as a refund) due to eligible taxpayers in the county. A taxpayer in a county subject to this subsection is eligible to receive an additional 2007 homestead credit (payable as a refund) under this SECTION if the percentage increase in taxes billed to the taxpayer is at least ten percent (10%). The amount of the additional 2007 homestead credit (payable as a refund) for an eligible taxpayer is equal to the greater of the amount required to reduce the percentage increase in taxes billed to thirty-five percent (35%) or the amount required to provide a twenty percent (20%) reduction in the increase in taxes billed (the product of the increase in taxes billed multiplied by twenty percent (20%)), except that this reduction may not reduce the percentage increase in taxes billed below ten percent (10%)."

Page 3, line 41, delete "(g) (h)" and insert "(h) (j)".

Renumber all SECTIONS consecutively.

(Reference is to SB 21 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 11, Nays 1.

KENLEY, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Education and Career Development, to which was referred Senate Bill 22, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 4, delete "standard" and insert "practitioner's".

Page 1, line 5, delete "middle school or high school".

Page 1, line 7, after "degree" insert "from a regionally accredited postsecondary educational institution".

Page 1, line 10, after "a" insert "middle school, high school, or college".

Page 1, line 10, delete "setting, which may include experience" and insert "setting; and".

Page 1, delete line 11.

Page 1, between lines 12 and 13, begin a new paragraph and insert:

"(b) An individual who receives an initial practitioner's license under this section may teach in the specific subject for which the individual is licensed only in:

(1) high school; or

(2) middle school, if the subject area is designated by the state board as having an insufficient supply of

licensed teachers."

Page 1, line 13, delete "(b)" and insert "(c)".

Page 1, line 13, delete "standard" and insert "**practitioner's**".

Page 1, line 14, delete "standard" and insert "**practitioner's**".

Page 1, line 15, before "must" insert "**or obtain a proficient practitioner's license**".

Page 1, line 15, delete "for license renewal".

Page 1, line 16, delete "candidates for license renewal." and insert "**candidates**".

(Reference is to SB 22 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 11, Nays 0.

LUBBERS, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Health and Provider Services, to which was referred Senate Bill 3, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 15, delete "pharmacist." and insert "**pharmacist by the employer**".

(Reference is to SB 3 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 6, Nays 5.

MILLER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Bill 41, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, delete lines 14 through 17.

Page 2, delete lines 17 through 21.

Page 3, delete lines 33 through 42.

Page 4, delete lines 1 through 11.

Page 4, line 29, delete "over a".

Page 4, line 30, delete "period of years".

Page 6, delete lines 37 through 38.

Renumber all SECTIONS consecutively.

(Reference is to SB 41 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

JACKMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill 18, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 2, delete lines 27 through 34, begin a new paragraph and insert:

"(i) **"Local issuing body"** means an issuing body that is:
(1) a political subdivision (as defined in IC 36-1-2-13);
(2) a district (as defined in IC 6-1.1-21.2-5); or
(3) a corporation or other entity that:

(A) is not a body corporate and politic established as an instrumentality of the state; and

(B) has issued bonds that are payable directly or indirectly from lease rentals payable by a political subdivision or district described in subdivision (1) or (2)."

Page 2, line 39, after "(2)" insert "**are**".

Page 3, delete lines 20 through 42.

Page 4, delete lines 1 through 12.

Page 4, line 18, delete "incentive" and insert "**increment**".

Page 4, line 34, delete "incentive" and insert "**increment**".

Page 4, after line 42, begin a new line block indented and insert:

"(1) To maintain a debt service reserve fund for the refunding bonds at the level required under the terms of the refunding bonds, if the local issuing body adopts an ordinance, resolution, or order authorizing that use of the proceeds or earnings."

Page 5, line 1, delete "(1)" and insert "(2)".

Page 5, line 6, delete "(2)" and insert "(3)".

Page 5, line 7, delete "incentive" and insert "**increment**".

Page 5, line 20, delete "incentive" and insert "**increment**".

Page 6, between lines 3 and 4, begin a new line block indented and insert:

"(1) To maintain a debt service reserve fund for the bonds to which the surplus bond proceeds or investment earnings are attributable, at the level required under the terms of the bonds, if the local issuing body adopts an ordinance, resolution, or order authorizing that use of the proceeds or earnings."

Page 6, line 4, delete "(1)" and insert "(2)".

Page 6, line 8, delete "(2)" and insert "(3)".

Page 6, line 9, delete "incentive" and insert "**increment**".

Page 6, line 13, delete "incentive" and insert "**increment**".

Page 6, line 32, delete "incentive" and insert "**increment**".

Page 6, line 39, delete "Notwithstanding" and insert "**Except as otherwise provided by subsection (c), and notwithstanding**".

Page 7, line 1, delete "if the obligations were issued before July 1, 2008,".

Page 7, line 2, reset in roman "is".

Page 7, line 2, delete "was".

Page 7, line 2, reset in roman "any other".

Page 7, line 2, delete "another".

Page 7, line 2, after "statute" insert ".".

Page 7, delete line 3, begin a new paragraph and insert:

"(c) This subsection applies to obligations issued after June 30, 2008, that are wholly or partially payable from ad valorem property taxes, special benefit taxes on property, or tax increment revenues derived from property taxes. Notwithstanding any other law, an issuer may use proceeds of the issuer's obligations to pay interest on the obligations for a period not to exceed:

(1) five (5) years from the date of issuance of the obligations, for obligations wholly or partially payable

from tax increment revenues derived from property taxes; or

(2) two (2) years from the date of issuance, for obligations wholly or partially payable from ad valorem property taxes or special benefit taxes on property."

Page 7, line 4, strike "(c)" and insert "(d)".

Page 7, line 19, after "obligations" insert **"issued after June 30, 2008, that are wholly or partially payable from ad valorem property taxes, special benefit taxes on property, or tax increment revenues derived from property taxes"**.

Page 7, delete lines 20 through 23, begin a new line block indented and insert:

"(1) the maximum applicable period under federal law, for obligations that are issued to evidence loans made or guaranteed by the federal government or a federal agency;

(2) twenty-five (25) years, for obligations that are wholly or partially payable from tax increment revenues derived from property taxes; or

(3) twenty (20) years, for obligations that are not described in subdivision (1) or (2) and are wholly or partially payable from ad valorem property taxes or special benefit taxes on property."

Page 7, line 29, delete "incentive" and insert **"increment"**.

Page 7, line 35, delete "(d)" and insert **"(b)"**.

Page 8, line 1, after "to" insert ":",

Page 8, line 1, before "maintain" begin a new line double block indented and insert:

"(A)".

Page 8, line 3, delete "." and insert ";".

Page 8, between lines 3 and 4, begin a new line double block indented and insert:

"(B) provide for the payment of principal on the obligations in amounts and at intervals that will produce an aggregate amount of principal payments greater than or equal to the aggregate amount that would otherwise be paid as of the same date; or

(C) with respect to obligations wholly or partially payable from tax increment revenues derived from property taxes, provide for the payment of principal and interest in varying amounts over the term of the obligations as necessary due to the variation in the amount of tax increment revenues available for those payments.

SECTION 11. IC 5-1-16-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 42. (a) When the authority, the board of trustees or board of managers of the hospital, the board of commissioners of the county, and a majority of the county council have agreed upon the terms and conditions of any lease proposed to be entered into under section 38 or 39 of this chapter, and before the final execution of the lease, the county auditor shall give notice by publication of a public hearing to be held in the county by the board of commissioners. The hearing shall take place on a day not earlier than ten (10) days after the publication of the notice. The notice of the hearing shall be published one (1) time in a newspaper of general circulation printed in the English language and published in the county. The notice shall do the following:

(1) Name the day, place, and hour of the hearing.

(2) Set forth a brief summary of the principal terms of the lease agreed upon, including the character and location of the property to be leased, the lease rental to be paid, and the number of years the contract is to be in effect.

(3) State a location where the proposed lease, drawings, plans, specifications, and estimates may be examined.

The proposed lease and the drawings, plans, specifications, and estimates of construction cost for the building shall be open to inspection by the public during the ten (10) day period and at the hearing. All interested persons shall have a right to be heard at the hearing on the necessity for the execution of the lease and whether the lease rental under the lease is fair and reasonable. The hearing may be adjourned to a later date with the place of the hearing fixed prior to adjournment. Following the hearing, the board of commissioners may either authorize the execution of the lease as originally agreed upon or may make modifications that are agreed upon by the authority, the board of trustees or board of managers of the hospital, and the county council. The authorization shall be by an order that is entered in the official records of the board of commissioners. The lease contract shall be executed on behalf of the county by the board of commissioners.

(b) If the execution of the lease as originally agreed upon or as modified by agreement is authorized, notice of the signing of the lease shall be given on behalf of the county by publication one (1) time in a newspaper of general circulation printed in the English language and published in the county. Except as provided in subsection (d), ten (10) or more taxpayers in the county whose tax rate will be affected by the proposed lease and who may be of the opinion that no necessity exists for the execution of the lease or that the lease rental under the lease is not fair and reasonable may file a petition in the office of the county auditor within thirty (30) days after publication of notice of the execution of the lease that sets forth the taxpayers' objections and facts supporting those objections. Upon the filing of a petition, the county auditor shall immediately certify a copy of the petition together with such other data as may be necessary in order to present the questions involved to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time and place in the affected county for the hearing of the matter that is not less than five (5) or more than fifteen (15) days after receipt. Notice of the hearing shall be given by the department of local government finance to the board of county commissioners and to the first ten (10) taxpayer petitioners upon the petition by certified mail sent to the addresses listed on the petition at least five (5) days before the date of the hearing.

(c) No action to contest the validity of the lease or to enjoin the performance of any of the terms and conditions of the lease shall be instituted at any time later than thirty (30) days after publication of notice of the execution of the lease, or if an appeal has been taken to the department of local government finance, then within thirty (30) days after the decision of the department.

(d) The authority for taxpayers to object to a proposed lease under subsection (b) does not apply if the authority complies with the procedures for the issuance of bonds and other

evidences of indebtedness described in ~~IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2~~. **IC 6-1.1-20.**

SECTION 12. IC 6-1.1-18-3, AS AMENDED BY P.L.224-2007, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Except as provided in subsection (b), the sum of all tax rates for all political subdivisions imposed on tangible property within a political subdivision may not exceed:

- (1) forty-one and sixty-seven hundredths cents (\$0.4167) on each one hundred dollars (\$100) of assessed valuation in territory outside the corporate limits of a city or town; or
- (2) sixty-six and sixty-seven hundredths cents (\$0.6667) on each one hundred dollars (\$100) of assessed valuation in territory inside the corporate limits of a city or town.

(b) The proper officers of a political subdivision shall fix tax rates which are sufficient to provide funds for the purposes itemized in this subsection. The portion of a tax rate fixed by a political subdivision shall not be considered in computing the tax rate limits prescribed in subsection (a) if that portion is to be used for one (1) of the following purposes:

- (1) To pay the principal or interest on a funding, refunding, or judgment funding obligation of the political subdivision.
- (2) To pay the principal or interest on an outstanding obligation issued by the political subdivision if notice of the sale of the obligation was published before March 9, 1937.

(3) To pay the principal or interest upon:

- (A) an obligation issued by the political subdivision to meet an emergency which results from a flood, fire, pestilence, war, or any other major disaster; or
- (B) a note issued under IC 36-2-6-18, IC 36-3-4-22, IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or county to acquire necessary equipment or facilities for municipal or county government.

(4) To pay the principal or interest upon an obligation issued in the manner provided in:

- (A) IC 6-1.1-20-3 (before its repeal); ~~or~~
- (B) IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2; ~~or~~
- (C) **IC 6-1.1-20-3.5 through IC 6-1.1-20-3.6.**

(5) To pay a judgment rendered against the political subdivision.

(6) To meet the requirements of the family and children's fund for child services (as defined in IC 12-19-7-1).

(7) To meet the requirements of the county hospital care for the indigent fund.

(8) To meet the requirements of the children's psychiatric residential treatment services fund for children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1).

(c) Except as otherwise provided in IC 6-1.1-19, IC 6-1.1-18.5, IC 20-45, or IC 20-46, a county board of tax adjustment (before January 1, 2009), a county board of tax and capital projects review (after December 31, 2008), a county auditor, or the department of local government finance may review the portion of a tax rate described in subsection (b) only to determine if it exceeds the portion actually needed to provide for one (1) of the purposes itemized in that subsection.

SECTION 13. IC 6-1.1-18.5-8, AS AMENDED BY P.L.224-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed by a civil taxing unit if the civil taxing unit is committed to levy the taxes to pay or fund either:

- (1) bonded indebtedness; or
- (2) lease rentals under a lease with an original term of at least five (5) years.

(b) This subsection does not apply to bonded indebtedness incurred or leases executed for a capital project approved by a county board of tax and capital projects review under IC 6-1.1-29.5 after December 31, 2008. A civil taxing unit must file a petition requesting approval from the department of local government finance to incur bonded indebtedness or execute a lease with an original term of at least five (5) years not later than twenty-four (24) months after the first date of publication of notice of a preliminary determination under ~~IC 6-1.1-20-3.1(2); IC 6-1.1-20-3.1(c)(2) or IC 6-1.1-20-3.5(b)(2), whichever is applicable~~, unless the civil taxing unit demonstrates that a longer period is reasonable in light of the civil taxing unit's facts and circumstances. A civil taxing unit must obtain approval from the department of local government finance before the civil taxing unit may:

- (1) incur the bonded indebtedness; or
- (2) enter into the lease.

Before January 1, 2009, the department of local government finance may seek recommendations from the local government tax control board established by section 11 of this chapter when determining whether to authorize incurring the bonded indebtedness or the execution of the lease.

(c) The department of local government finance shall render a decision within three (3) months after the date it receives a request for approval under subsection (b). However, the department of local government finance may extend this three (3) month period by an additional three (3) months if, at least ten (10) days before the end of the original three (3) month period, the department sends notice of the extension to the executive officer of the civil taxing unit. A civil taxing unit may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than forty-five (45) days after the department enters its order under this section.

(d) A civil taxing unit does not need approval under subsection (b) to obtain temporary loans made in anticipation of and to be paid from current revenues of the civil taxing unit actually levied and in the course of collection for the fiscal year in which the loans are made.

(e) For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter, the civil taxing unit's ad valorem property tax levy for a calendar year does not include that part of its levy that is committed to fund or pay bond indebtedness or lease rentals with an original term of five (5) years in subsection (a).

(f) A taxpayer may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not

more than thirty (30) days after the department enters its order under this section.

SECTION 14. IC 6-1.1-20-1.1, AS AMENDED BY P.L.2-2006, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.1. As used in this chapter, "controlled project" means any project financed by bonds or a lease, except for the following:

(1) A project for which the political subdivision reasonably expects to pay:

- (A) debt service; or
- (B) lease rentals;

from funds other than property taxes that are exempt from the levy limitations of IC 6-1.1-18.5 or IC 20-45-3. A project is not a controlled project even though the political subdivision has pledged to levy property taxes to pay the debt service or lease rentals if those other funds are insufficient.

(2) A project that will not cost the political subdivision more than ~~two~~ **the lesser of the following:**

(A) Seven million dollars (~~\$2,000,000~~): **(\$7,000,000).**

(B) An amount equal to the greater of:

- (i) five-tenths of one percent (0.5%) of the total taxable property within the political subdivision on the last assessment date; or
- (ii) two hundred thousand dollars (\$200,000).

(3) A project that is being refinanced for the purpose of providing gross or net present value savings to taxpayers.

(4) A project for which bonds were issued or leases were entered into before January 1, 1996, or where the state board of tax commissioners has approved the issuance of bonds or the execution of leases before January 1, 1996.

(5) A project that is required by a court order holding that a federal law mandates the project.

(6) A project that:

(A) is in response to an emergency or natural disaster in the political subdivision; and

(B) is approved by the county council of each county in which the political subdivision is located.

SECTION 15. IC 6-1.1-20-1.9, AS ADDED BY P.L.219-2007, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.9. As used in this chapter, "registered voter" means the following:

(1) In the case of a petition under section 3.1 of this chapter to initiate a petition and remonstrance process, an individual who is registered to vote in the political subdivision on the date the proper officers of the political subdivision publish notice under section ~~3.1(2)~~ **3.1(c)(2)** of this chapter of a preliminary determination by the political subdivision to issue bonds or enter into a lease.

(2) In the case of:

- (A) a petition under section 3.2 of this chapter in favor of the proposed debt service or lease payments; or
- (B) a remonstrance under section 3.2 of this chapter against the proposed debt service or lease payments;

an individual who is registered to vote in the political subdivision on the date that is thirty (30) days after the notice of the applicability of the petition and remonstrance process is published under section ~~3.2(1)~~ **3.1(c)(1)** of this

chapter.

(3) In the case of a public question held under section 3.6 of this chapter, an individual who is registered to vote in the political subdivision on the date that is thirty (30) days before the date of the election in which the public question will be held.

SECTION 16. IC 6-1.1-20-3.1, AS AMENDED BY P.L.219-2007, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.1. **(a) Except as provided in subsection (b), this section applies only to a controlled project for which the proper officers of a political subdivision make a preliminary determination before July 1, 2008, to issue bonds or enter into a lease.**

(b) This section also applies to bonds or a lease that:

(1) will be used to finance a controlled project that is a project of a growing school corporation (as defined in section 3.6(h) of this chapter); and

(2) is not subject to approval in a local public question under section 3.6 of this chapter;

regardless of whether the preliminary determination to issue the bonds or enter into the lease for the controlled project is made before, on, or after July 1, 2008.

(c) A political subdivision may not impose property taxes to pay debt service or lease rentals without completing the following procedures:

(1) The proper officers of a political subdivision shall:

(A) publish notice in accordance with IC 5-3-1; and

(B) send notice by first class mail to any organization that delivers to the officers, before January 1 of that year, an annual written request for such notices;

of any meeting to consider adoption of a resolution or an ordinance making a preliminary determination to issue bonds or enter into a lease and shall conduct a public hearing on a preliminary determination before adoption of the resolution or ordinance.

(2) When the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall give notice of the preliminary determination by:

(A) publication in accordance with IC 5-3-1; and

(B) first class mail to the organizations described in subdivision (1)(B).

(3) A notice under subdivision (2) of the preliminary determination of the political subdivision to issue bonds or enter into a lease must include the following information:

(A) The maximum term of the bonds or lease.

(B) The maximum principal amount of the bonds or the maximum lease rental for the lease.

(C) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.

(D) The purpose of the bonds or lease.

(E) A statement that any owners of real property within the political subdivision or registered voters residing within the political subdivision who want to initiate a petition and remonstrance process against the proposed debt service or lease payments must file a petition that complies with subdivisions (4) and (5) not later than thirty (30) days after publication in accordance with

IC 5-3-1.

(F) With respect to bonds issued or a lease entered into to open:

- (i) a new school facility; or
- (ii) an existing facility that has not been used for at least three (3) years and that is being reopened to provide additional classroom space;

the estimated costs the school corporation expects to incur annually to operate the facility.

(G) A statement of whether the school corporation expects to appeal for a new facility adjustment (as defined in IC 20-45-1-16) for an increased maximum permissible tuition support levy to pay the estimated costs described in clause (F).

(4) After notice is given, a petition requesting the application of a petition and remonstrance process may be filed by the lesser of:

- (A) one hundred (100) persons who are either owners of real property within the political subdivision or registered voters residing within the political subdivision; or
- (B) five percent (5%) of the registered voters residing within the political subdivision.

(5) The state board of accounts shall design and, upon request by the county voter registration office, deliver to the county voter registration office or the county voter registration office's designated printer the petition forms to be used solely in the petition process described in this section. The county voter registration office shall issue to an owner or owners of real property within the political subdivision or a registered voter residing within the political subdivision the number of petition forms requested by the owner or owners or the registered voter. Each form must be accompanied by instructions detailing the requirements that:

- (A) the carrier and signers must be owners of real property or registered voters;
- (B) the carrier must be a signatory on at least one (1) petition;
- (C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature; and
- (D) govern the closing date for the petition period.

Persons requesting forms may be required to identify themselves as owners of real property or registered voters and may be allowed to pick up additional copies to distribute to other property owners or registered voters. Each person signing a petition must indicate whether the person is signing the petition as a registered voter within the political subdivision or is signing the petition as the owner of real property within the political subdivision. A person who signs a petition as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition as a real property owner must indicate the address of the real property owned by the person in the political subdivision.

(6) Each petition must be verified under oath by at least one (1) qualified petitioner in a manner prescribed by the

state board of accounts before the petition is filed with the county voter registration office under subdivision (7).

(7) Each petition must be filed with the county voter registration office not more than thirty (30) days after publication under subdivision (2) of the notice of the preliminary determination.

(8) The county voter registration office shall determine whether each person who signed the petition is a registered voter. The county voter registration office shall not more than fifteen (15) business days after receiving a petition forward a copy of the petition to the county auditor. Not more than ten (10) business days after receiving the copy of the petition, the county auditor shall provide to the county voter registration office a statement verifying:

- (A) whether a person who signed the petition as a registered voter but is not a registered voter, as determined by the county voter registration office, is the owner of real property in the political subdivision; and
- (B) whether a person who signed the petition as an owner of real property within the political subdivision does in fact own real property within the political subdivision.

(9) The county voter registration office shall not more than ten (10) business days after receiving the statement from the county auditor under subdivision (8) make the final determination of the number of petitioners that are registered voters in the political subdivision and, based on the statement provided by the county auditor, the number of petitioners that own real property within the political subdivision. Whenever the name of an individual who signs a petition form as a registered voter contains a minor variation from the name of the registered voter as set forth in the records of the county voter registration office, the signature is presumed to be valid, and there is a presumption that the individual is entitled to sign the petition under this section. Except as otherwise provided in this chapter, in determining whether an individual is a registered voter, the county voter registration office shall apply the requirements and procedures used under IC 3 to determine whether a person is a registered voter for purposes of voting in an election governed by IC 3. However, an individual is not required to comply with the provisions concerning providing proof of identification to be considered a registered voter for purposes of this chapter. A person is entitled to sign a petition only one (1) time in a particular petition and remonstrance process under this chapter, regardless of whether the person owns more than one (1) parcel of real property within the subdivision and regardless of whether the person is both a registered voter in the political subdivision and the owner of real property within the political subdivision. Notwithstanding any other provision of this section, if a petition is presented to the county voter registration office within thirty-five (35) days before an election, the county voter registration office may defer acting on the petition, and the time requirements under this section for action by the county voter registration office do not begin to run until five (5) days after the date of the election.

(10) The county voter registration office must file a certificate and each petition with:

(A) the township trustee, if the political subdivision is a township, who shall present the petition or petitions to the township board; or

(B) the body that has the authority to authorize the issuance of the bonds or the execution of a lease, if the political subdivision is not a township;

within thirty-five (35) business days of the filing of the petition requesting a petition and remonstrance process. The certificate must state the number of petitioners that are owners of real property within the political subdivision and the number of petitioners who are registered voters residing within the political subdivision.

If a sufficient petition requesting a petition and remonstrance process is not filed by owners of real property or registered voters as set forth in this section, the political subdivision may issue bonds or enter into a lease by following the provisions of law relating to the bonds to be issued or lease to be entered into.

SECTION 17. IC 6-1.1-20-3.2, AS AMENDED BY P.L.219-2007, SECTION 61, AND AS AMENDED BY P.L.224-2007, SECTION 31, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.2. **(a) Except as provided in subsection (b), this section applies only to a controlled project for which the proper officers of a political subdivision make a preliminary determination before July 1, 2008, to issue bonds or enter into a lease.**

(b) This section also applies to bonds or a lease that:

(1) will be used to finance a controlled project that is a project of a growing school corporation (as defined in section 3.6(h) of this chapter); and

(2) is not subject to approval in a local public question under section 3.6 of this chapter;

regardless of whether the preliminary determination to issue the bonds or enter into the lease for the controlled project is made before, on, or after July 1, 2008.

(c) If a sufficient petition requesting the application of a petition and remonstrance process has been filed as set forth in section 3.1 of this chapter, a political subdivision may not impose property taxes to pay debt service or lease rentals without completing the following procedures:

(1) The proper officers of the political subdivision shall give notice of the applicability of the petition and remonstrance process by:

(A) publication in accordance with IC 5-3-1; and

(B) first class mail to the organizations described in section ~~3.1(1)(B)~~ **3.1(c)(1)(B)** of this chapter.

A notice under this subdivision must include a statement that any owners of real property *within the political subdivision or registered voters residing* within the political subdivision who want to petition in favor of or remonstrate against the proposed debt service or lease payments must file petitions and remonstrances in compliance with subdivisions (2) through (4) not earlier than thirty (30) days or later than sixty (60) days after publication in accordance with IC 5-3-1.

(2) Not earlier than thirty (30) days or later than sixty (60) days after the notice under subdivision (1) is given:

(A) petitions (described in subdivision (3)) in favor of the bonds or lease; and

(B) remonstrances (described in subdivision (3)) against the bonds or lease;

may be filed by an owner or owners of real property *within the political subdivision or a registered voter residing* within the political subdivision. Each signature on a petition must be dated, and the date of signature may not be before the date on which the petition and remonstrance forms may be issued under subdivision (3). A petition described in clause (A) or a remonstrance described in clause (B) must be verified in compliance with subdivision (4) before the petition or remonstrance is filed with the county ~~auditor~~ voter registration office under subdivision (4).

(3) The state board of accounts shall design and, upon request by the county ~~auditor~~, voter registration office, deliver to the county ~~auditor~~ voter registration office or the county ~~auditor's~~ voter registration office's designated printer the petition and remonstrance forms to be used solely in the petition and remonstrance process described in this section. The county ~~auditor~~ voter registration office shall issue to an owner or owners of real property *within the political subdivision or a registered voter residing* within the political subdivision the number of petition or remonstrance forms requested by the owner or owners *or the registered voter*. Each form must be accompanied by instructions detailing the requirements that:

(A) the carrier and signers must be owners of real property *or registered voters*;

(B) the carrier must be a signatory on at least one (1) petition;

(C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature;

(D) govern the closing date for the petition and remonstrance period; and

(E) apply to the carrier under section 10 of this chapter.

Persons requesting forms may ~~not~~ be required to identify themselves *as owners of real property or registered voters* and may be allowed to pick up additional copies to distribute to other property owners *or registered voters*. *Each person signing a petition or remonstrance must indicate whether the person is signing the petition or remonstrance as a registered voter within the political subdivision or is signing the petition or remonstrance as the owner of real property within the political subdivision. A person who signs a petition or remonstrance as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition or remonstrance as a real property owner must indicate the address of the real property owned by the person in the political subdivision.* The county ~~auditor~~ voter registration office may not issue a petition or remonstrance form earlier than twenty-nine (29) days after the notice is given under subdivision (1). The county ~~auditor~~ voter registration

office shall certify the date of issuance on each petition or remonstrance form that is distributed under this subdivision.

(4) The petitions and remonstrances must be verified in the manner prescribed by the state board of accounts and filed with the county ~~auditor~~ voter registration office within the sixty (60) day period described in subdivision (2) in the manner set forth in section 3.1 of this chapter relating to requests for a petition and remonstrance process.

(5) *The county voter registration office shall determine whether each person who signed the petition or remonstrance is a registered voter. The county voter registration office shall not more than fifteen (15) business days after receiving a petition or remonstrance forward a copy of the petition or remonstrance to the county auditor. Not more than ten (10) business days after receiving the copy of the petition or remonstrance, the county auditor shall provide to the county voter registration office a statement verifying:*

(A) whether a person who signed the petition or remonstrance as a registered voter but is not a registered voter, as determined by the county voter registration office, is the owner of real property in the political subdivision; and

(B) whether a person who signed the petition or remonstrance as an owner of real property within the political subdivision does in fact own real property within the political subdivision.

(6) *The county voter registration office shall not more than ten (10) business days after receiving the statement from the county auditor under subdivision (5) make the final determination of:*

(A) the number of registered voters in the political subdivision that signed a petition and, based on the statement provided by the county auditor, the number of owners of real property within the political subdivision that signed a petition; and

(B) the number of registered voters in the political subdivision that signed a remonstrance and, based on the statement provided by the county auditor, the number of owners of real property within the political subdivision that signed a remonstrance.

Whenever the name of an individual who signs a petition or remonstrance as a registered voter contains a minor variation from the name of the registered voter as set forth in the records of the county voter registration office, the signature is presumed to be valid, and there is a presumption that the individual is entitled to sign the petition or remonstrance under this section. Except as otherwise provided in this chapter, in determining whether an individual is a registered voter, the county voter registration office shall apply the requirements and procedures used under IC 3 to determine whether a person is a registered voter for purposes of voting in an election governed by IC 3. However, an individual is not required to comply with the provisions concerning providing proof of identification to be considered a registered voter for purposes of this chapter. A person is entitled to sign a

petition or remonstrance only one (1) time in a particular petition and remonstrance process under this chapter, regardless of whether the person owns more than one (1) parcel of real property within the subdivision and regardless of whether the person is both a registered voter in the political subdivision and the owner of real property within the political subdivision. Notwithstanding any other provision of this section, if a petition or remonstrance is presented to the county voter registration office within thirty-five (35) days before an election, the county voter registration office may defer acting on the petition or remonstrance, and the time requirements under this section for action by the county voter registration office do not begin to run until five (5) days after the date of the election.

~~(5)~~ (7) The county ~~auditor~~ voter registration office must file a certificate and the petition or remonstrance with the body of the political subdivision charged with issuing bonds or entering into leases within ~~fifteen (15)~~ thirty-five (35) business days of the filing of a petition or remonstrance under subdivision (4), whichever applies, containing ten thousand (10,000) signatures or less. The county ~~auditor~~ voter registration office may take an additional five (5) days to review and certify the petition or remonstrance for each additional five thousand (5,000) signatures up to a maximum of sixty (60) days. The certificate must state the number of petitioners and remonstrators that are owners of real property *within the political subdivision and the number of petitioners who are registered voters residing within the political subdivision.*

~~(6)~~ (8) If a greater number of *persons who are either owners of real property within the political subdivision or registered voters residing within the political subdivision* sign a remonstrance than the number that signed a petition, the bonds petitioned for may not be issued or the lease petitioned for may not be entered into. The proper officers of the political subdivision may not make a preliminary determination to issue bonds or enter into a lease for the controlled project defeated by the petition and remonstrance process under this section or any other controlled project that is not substantially different within one (1) year after the date of the county ~~auditor's~~ voter registration office's certificate under subdivision ~~(5)~~ (7). Withdrawal of a petition carries the same consequences as a defeat of the petition.

~~(7)~~ (9) After a political subdivision has gone through the petition and remonstrance process set forth in this section, the political subdivision is not required to follow any other remonstrance or objection procedures under any other law (including section 5 of this chapter) relating to bonds or leases designed to protect owners of real property within the political subdivision from the imposition of property taxes to pay debt service or lease rentals. However, the political subdivision must still receive the approval of the department of local government finance *if required by:*

(A) IC 6-1.1-18.5-8; or

(B) IC 20-46-7-8, IC 20-46-7-9, and IC 20-46-7-10.

SECTION 18. IC 6-1.1-20-3.4, AS ADDED BY P.L.224-2007, SECTION 32, IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.4. (a) Except as provided in subsection (b), this section applies only to a controlled project for which the proper officers of a political subdivision make a preliminary determination before July 1, 2008, to issue bonds or enter into a lease.

(b) This section also applies to bonds or a lease that:

- (1) will be used to finance a controlled project that is a project of a growing school corporation (as defined in section 3.6(h) of this chapter); and
- (2) is not subject to approval in a local public question under section 3.6 of this chapter;

regardless of whether the preliminary determination to issue the bonds or enter into the lease for the controlled project is made before, on, or after July 1, 2008.

(c) Notwithstanding any other provision of this chapter, the executive of a political subdivision may initiate the petition and remonstrance process under this chapter for the approval or disapproval of a proposed controlled project of the political subdivision that has been disapproved under IC 6-1.1-29.5 by the county board of tax and capital projects review.

(d) The executive of a political subdivision may initiate the petition and remonstrance process under this chapter for a proposed controlled project that has been disapproved by the county board of tax and capital projects review by giving notice of the applicability of the petition and remonstrance process as provided in section 3.2(c)(1) of this chapter not more than sixty (60) days after the county board of tax and capital projects review disapproves the proposed controlled project.

(e) Section 3.2 of this chapter applies to a petition and remonstrance process initiated under this section. However, a sufficient petition requesting the application of a petition and remonstrance process is not required to be filed as set forth in section 3.1 of this chapter before the executive of a political subdivision may initiate the petition and remonstrance process as provided in this section.

(f) If the number of owners of real property within the political subdivision and registered voters residing within the political subdivision that sign a petition in favor of the proposed controlled project is greater than the number of owners of real property within the political subdivision and registered voters residing within the political subdivision that sign a remonstrance against the proposed controlled project, the political subdivision may undertake the proposed controlled project, notwithstanding the disapproval of the proposed controlled project by the county board of tax and capital projects review under IC 6-1.1-29.5.

SECTION 19. IC 6-1.1-20-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.5. (a) This section applies only to a controlled project for which the proper officers of a political subdivision make a preliminary determination after June 30, 2008, to issue bonds or enter into a lease.

(b) A political subdivision may not impose property taxes to pay debt service or lease rentals without completing the following procedures:

- (1) The proper officers of a political subdivision shall:
 - (A) publish notice in accordance with IC 5-3-1; and
 - (B) send notice by first class mail to any organization

that delivers to the officers, before January 1 of that year, an annual written request for notices;

of any meeting to consider the adoption of an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease and shall conduct a public hearing on the preliminary determination before adoption of the ordinance or resolution.

(2) If the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall give notice of the preliminary determination by:

- (A) publication in accordance with IC 5-3-1; and
- (B) first class mail to the organizations described in subdivision (1)(B).

(3) A notice under subdivision (2) of the preliminary determination of the political subdivision to issue bonds or enter into a lease must include the following information:

- (A) The maximum term of the bonds or lease.
- (B) The maximum principal amount of the bonds or the maximum lease rental for the lease.
- (C) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.
- (D) The purpose of the bonds or lease.
- (E) A statement that the proposed debt service or lease payments must be approved in an election on a local public question held under section 3.6 of this chapter.
- (F) With respect to bonds issued or a lease entered into to open:
 - (i) a new school facility; or
 - (ii) an existing facility that has not been used for at least three (3) years and that is being reopened to provide additional classroom space;
 the estimated costs the school corporation expects to annually incur to operate the facility.
- (G) A statement of whether the school corporation expects to appeal for a new facility adjustment (as defined in IC 20-45-1-16) for an increased maximum permissible tuition support levy to pay any estimated costs described in clause (F).

(c) If the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall provide to the county auditor:

- (1) a copy of the notice required by subsection (b)(2); and
- (2) any other information the county auditor requires to fulfill the county auditor's duties under section 3.6 of this chapter.

SECTION 20. IC 6-1.1-20-3.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.6. (a) This section applies only to a controlled project for which the proper officers of a political subdivision make a preliminary determination after June 30, 2008, to issue bonds or enter into a lease. However, this section does not apply to bonds issued by or a lease entered into by a growing school

corporation (as defined in subsection (h)) for a controlled project if the county council of each county in which the growing school corporation is located has approved an appeal by the growing school corporation for the controlled project under subsection (h).

(b) A political subdivision may not impose property taxes to pay debt service or lease rentals unless the political subdivision's proposed debt service or lease rental is approved in an election on a local public question held under this section.

(c) The following question shall be submitted to the voters at the election conducted under this section:

"Shall _____ (insert the name of the political subdivision) issue bonds or enter into a lease to finance _____ (insert the description of the controlled project)?"

(d) The county auditor shall certify the public question described in subsection (c) under IC 3-10-9-3 to the county election board of each county in which the political subdivision is located. After the public question is certified, the public question shall be placed on the ballot at the next primary or general election in which all voters of the political subdivision are entitled to vote. However, if a primary or general election will not be held in the six (6) month period after the county auditor certifies the public question, the public question may be placed on the ballot at a special election to be held:

- (1) not earlier than ninety (90) days; and
- (2) not later than one hundred twenty (120) days;

after the public question is certified. The public question may be placed on the ballot at a special election only if the fiscal body of the political subdivision that wishes to issue the bonds or enter into the lease agrees to pay the costs of holding the special election. The county election board shall give notice under IC 5-3-1 of a special election conducted under this subsection. A special election conducted under this subsection is under the direction of the county election board. The county election board shall take all steps necessary to carry out the special election.

(e) The circuit court clerk shall certify the results of the public question to the following:

- (1) The county auditor of each county in which the political subdivision is located.
- (2) The department of local government finance.

(f) Subject to the requirements of IC 6-1.1-18.5-8 and IC 6-1.1-29.5, the political subdivision may issue the proposed bonds or enter into the proposed lease rental if a majority of the voters voting on the public question vote in favor of the public question.

(g) If a majority of the voters voting on the public question vote in opposition to the public question, both of the following apply:

- (1) The political subdivision may not issue the proposed bonds or enter into the proposed lease rental.
- (2) Another public question under this section on the same or a substantially similar project may not be submitted to the voters earlier than one (1) year after the date of the election.

(h) As used in this section, "growing school corporation" means a school corporation that for the most recently completed school year had an increase in the school corporation's ADM (as defined in IC 20-18-2-2) of at least four percent (4%), as compared to the school year immediately preceding the most recently completed school year. A growing school corporation may, before the growing school corporation makes a preliminary determination to issue bonds or enter into a lease that is otherwise subject to this section, file an appeal with the county council of each county in which the growing school corporation is located. A county council may approve the appeal only if the county council finds:

- (1) that the bonds will be issued for or the lease will be entered into for a controlled project that is necessary to accommodate increased enrollment in the school corporation; or
- (2) that delay in issuing the bonds or entering into the lease will result in a significant shortage of classroom space within the school corporation.

If a county council approves the appeal, the issuance of the bonds or the entering into the lease is not subject to a public question under this section. A county council must approve or disapprove an appeal by a growing school corporation not more than forty-five (45) days after the appeal is filed with the county council. If a county council does not approve or disapprove an appeal by a growing school corporation not more than forty-five (45) days after the appeal is filed with the county council, the appeal is considered approved by the county council. In the case of an appeal by a growing school corporation that is located in more than one (1) county, an appeal is not considered approved unless the county council of each county in which the growing school corporation is located has approved the appeal.

(i) IC 3, to the extent not inconsistent with this section, applies to an election held under this section.

SECTION 21. IC 6-1.1-20-9, AS AMENDED BY P.L.224-2007, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) When the proper officers of a political subdivision decide to issue bonds payable from property taxes to finance a public improvement, they shall adopt an ordinance or resolution which sets forth their determination to issue the bonds. Except as provided in subsection (b), the political subdivision may not advertise for or receive bids for the construction of the improvement until the expiration of the latter of: after either of the following:

- (1) In the case of a proposed issue that is subject to section 3.1 of this chapter, the expiration of either:

- (1) (A) the time period within which taxpayers may file a petition for review of or a remonstrance against the proposed issue; or
- (2) (B) the time period during which a petition for review of the proposed issue is pending before the department of local government finance (before January 1, 2009) or the county board of tax and capital projects review (after December 31, 2008).

- (2) In the case of a proposed issue that is subject to section 3.5 of this chapter, the proposed issue is

approved in an election on a public question held under section 3.6 of this chapter.

(b) This subsection applies before January 1, 2009. When a petition for review of a proposed issue is pending before the department of local government finance, the department may order the political subdivision to advertise for and receive bids for the construction of the public improvement. When the department of local government finance issues such an order, the political subdivision shall file a bid report with the department within five (5) days after the bids are received, and the department shall render a final decision on the proposed issue within fifteen (15) days after it receives the bid report. Notwithstanding the provisions of this subsection, a political subdivision may not enter into a contract for the construction of a public improvement while a petition for review of the bond issue which is to finance the improvement is pending before the department of local government finance.

(c) This subsection applies after December 31, 2008. When a petition for review of a proposed issue is pending before the county board of tax and capital projects review, the board may order the political subdivision to advertise for and receive bids for the construction of the public improvement. When the county board of tax and capital projects review issues such an order, the political subdivision shall file a bid report with the board within five (5) days after the bids are received, and the board shall render a final decision on the proposed issue within fifteen (15) days after it receives the bid report. Notwithstanding the provisions of this subsection, a political subdivision may not enter into a contract for the construction of a public improvement while a petition for review of the bond issue that is to finance the improvement is pending before the county board of tax and capital projects review.

SECTION 22. IC 6-1.1-20-10, AS AMENDED BY P.L.162-2006, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) This section applies to a political subdivision that adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease. During the period commencing with the adoption of the ordinance or resolution and, if a petition and remonstrance process is commenced under section 3.2 of this chapter, continuing through the sixty (60) day period commencing with the notice under ~~section 3.2(1)~~ **section 3.2(c)(1)** of this chapter **(in the case of a petition and remonstrance) and continuing through the day on which a local public question is submitted to the voters of the political subdivision under section 3.6 of this chapter (in the case of a public question)**, the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the petition, ~~or~~ remonstrance, **or public question** by doing any of the following:

(1) Allowing facilities or equipment, including mail and messaging systems, owned by the political subdivision to be used for public relations purposes to promote a position on the petition, ~~or~~ remonstrance, **or public question**, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision.

(2) Making an expenditure of money from a fund controlled by the political subdivision to:

(A) promote a position on the petition, ~~or~~ remonstrance, **or public question**; or ~~to~~

(B) pay for the gathering of signatures on a petition or remonstrance.

This subdivision does not prohibit a political subdivision from making an expenditure of money to an attorney, an architect, a construction manager, or a financial adviser for professional services provided with respect to a controlled project.

(3) Using an employee to promote a position on the petition, ~~or~~ remonstrance, **or public question** during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the petition, ~~or~~ remonstrance, **or public question** at any time.

(4) In the case of a school corporation, promoting a position on a petition, ~~or~~ remonstrance, **or public question** by:

(A) using students to transport written materials to their residences or in any way directly involving students in a school organized promotion of a position; or

(B) including a statement within another communication sent to the students' residences.

However, this section does not prohibit an employee of the political subdivision from carrying out duties with respect to a petition, ~~or~~ remonstrance, **or public question** that are part of the normal and regular conduct of the employee's office or agency.

(b) A person may not solicit or collect signatures for a petition or remonstrance on property owned or controlled by the political subdivision.

(c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a petition, ~~or~~ remonstrance, **or public question**.

(d) A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation for the use of any of the school corporation's facilities may not spend any money to promote a position on the petition, ~~or~~ remonstrance, **or public question**. A person or an organization that violates this subsection commits a Class A infraction.

(e) An attorney, an architect, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on the petition, ~~or~~ remonstrance, **or public question**. A person who violates this subsection:

(1) commits a Class A infraction; and

(2) is barred from performing any services with respect to the controlled project.

SECTION 23. IC 6-1.1-20-10.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 10.1. (a) This section applies only to a political subdivision that, after June 30, 2008, adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease subject to sections 3.5 and 3.6 of this chapter.**

(b) During the period beginning with the adoption of the ordinance or resolution and continuing through the day on which a local public question is submitted to the voters of the political subdivision under section 3.6 of this chapter, the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the local public question by doing any of the following:

- (1) Allowing facilities or equipment, including mail and messaging systems, owned by the political subdivision to be used for public relations purposes to promote a position on the local public question, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision.
- (2) Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the local public question. This subdivision does not prohibit a political subdivision from making an expenditure of money to an attorney, an architect, a construction manager, or a financial adviser for professional services provided with respect to a controlled project.
- (3) Using an employee to promote a position on the local public question during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the local public question at any time.
- (4) In the case of a school corporation, promoting a position on a local public question by:

- (A) using students to transport written materials to their residences or in any way directly involving students in a school organized promotion of a position; or
- (B) including a statement within another communication sent to the students' residences.

However, this section does not prohibit an employee of the political subdivision from carrying out duties with respect to a local public question that are part of the normal and regular conduct of the employee's office or agency.

(c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a controlled project subject to a local public question held under section 3.6 of this chapter.

(d) A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation for the use of any of the school corporation's facilities may not spend any money to promote a position on a local public question. A person or an organization that violates this subsection commits a Class A infraction.

(e) An attorney, an architect, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on a local public question. A person who violates this subsection:

- (1) commits a Class A infraction; and
- (2) is barred from performing any services with respect to the controlled project."

Page 8, after line 15, begin a new paragraph and insert:

"SECTION 25. IC 8-14-9-12, AS AMENDED BY P.L.219-2007, SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. All bonds and interest on bonds issued under this chapter are exempt from taxation as provided under IC 6-8-5-1. All general laws relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (2) the right of:
 - (A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**
 - (B) voters to vote on the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);**
- (3) the appropriation of the proceeds of the bonds and the approval of the appropriation by the department of local government finance; and
- (4) the sale of bonds at public sale for not less than par value;

are applicable to proceedings under this chapter.

SECTION 26. IC 8-22-3-16, AS AMENDED BY P.L.219-2007, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) The board may issue general obligation bonds of the authority for the purpose of procuring funds to pay the cost of acquiring real property, or constructing, enlarging, improving, remodeling, repairing, or equipping buildings, structures, runways, or other facilities, for use as or in connection with or for administrative purposes of the airport. The issuance of the bonds must be authorized by ordinance of the board providing for the amount, terms, and tenor of the bonds and for the time and character of notice and the mode of making sale. If one (1) airport is owned by the authority, an ordinance authorizing the issuance of bonds for a separate second airport is subject to approval as provided in this section. The bonds bear interest and are payable at the times and places that the board determines but running not more than twenty-five (25) years after the date of their issuance, and they must be executed in the name of the authority by the president of the board and attested by the secretary who shall affix to each of the bonds the official seal of the authority. The interest coupons attached to the bonds may be executed by placing on them the facsimile signature of the president of the board.

(b) The issuance of general obligation bonds must be approved by resolution of the following body:

- (1) When the authority is established by an eligible entity, by its fiscal body.
- (2) When the authority is established by two (2) or more eligible entities acting jointly, by the fiscal body of each of those entities.
- (3) When the authority was established under IC 19-6-2 **(before its repeal)**, by the mayor of the consolidated city, and if a second airport is to be funded, also by the city-county council.
- (4) When the authority was established under IC 19-6-3 **(before its repeal)**, by the county council.

(c) The airport director shall manage and supervise the preparation, advertisement, and sale of the bonds, subject to the

authorizing ordinance. Before the sale of the bonds, the airport director shall cause notice of the sale to be published once each week for two (2) consecutive weeks in two (2) newspapers of general circulation published in the district, setting out the time and place where bids will be received, the amount and maturity dates of the issue, the maximum interest rate, and the terms and conditions of sale and delivery of the bonds. The bonds shall be sold to the highest bidder, in accordance with the procedures for selling public bonds. After the bonds have been properly sold and executed, the airport director shall deliver them to the treasurer of the authority and take a receipt for them, and shall certify to the treasurer the amount which the purchaser is to pay for them, together with the name and address of the purchaser. On payment of the purchase price, the treasurer shall deliver the bonds to the purchaser, and the treasurer and airport director or superintendent shall report their actions to the board.

(d) The provisions of IC 6-1.1-20 and IC 5-1 relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice of them;
- (2) the giving of notice of determination to issue bonds;
- (3) the giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation;
- (4) the approval of the appropriation by the department of local government finance;
- (5) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

and

- (6) the sale of bonds at public sale for not less than par value;

are applicable to proceedings under this chapter for the issuance of general obligation bonds.

(e) Bonds issued under this chapter are not a corporate obligation or indebtedness of any eligible entity but are an indebtedness of the authority as a municipal corporation. An action to question the validity of the bonds issued or to prevent their issue must be instituted not later than the date set for sale of the bonds, and all of the bonds after that date are incontestable.

SECTION 27. IC 12-29-1-5, AS AMENDED BY P.L.219-2007, SECTION 96, AND AS AMENDED BY P.L.224-2007, SECTION 101, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. All general Indiana statutes relating to the following apply to the issuance of county bonds under this chapter:

- (1) The filing of a petition requesting the issuance of bonds.
- (2) The giving of notice of the following:
 - (A) The filing of the petition requesting the issuance of the bonds.
 - (B) The determination to issue bonds.
 - (C) A hearing on the appropriation of the proceeds of the bonds.

(3) The right of taxpayers to appear and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*).

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

SECTION 28. IC 12-29-2-18, AS AMENDED BY P.L.219-2007, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. All general Indiana statutes relating to the following apply to the issuance of county bonds under this chapter:

(1) The filing of a petition requesting the issuance of bonds.

(2) The giving of notice of the following:

(A) The filing of the petition requesting the issuance of the bonds.

(B) The determination to issue bonds.

(C) A hearing on the appropriation of the proceeds of the bonds.

(3) The right of taxpayers to appear and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

SECTION 29. IC 14-27-6-40, AS AMENDED BY P.L.219-2007, SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:

(1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.

(2) The giving of notice of determination to issue bonds.

(3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

(6) The sale of bonds at public sale for not less than the par value.

SECTION 30. IC 14-33-11-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) Before offering bonds for sale, the board shall give notice in the same manner as is ~~provided~~ **required by IC 6-1.1-20** for the sale of bonds by municipal corporations.

(b) Persons affected are entitled to:

(1) remonstrate against issuance of the bonds **(in the case of a preliminary determination made before July 1, 2008, to issue bonds); or**

(2) **vote on the proposed issuance of bonds in an election on a local public question (in the case of a preliminary determination made after June 30, 2008, to issue bonds).**

(c) An action to question the validity of the bonds may not be instituted after the date fixed for sale, and the bonds are incontestable after that time.

SECTION 31. IC 14-33-11-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. If the board is denied the right to issue bonds as a result of remonstrance proceedings **or an election on a local public question held under IC 6-1.1-20-3.6:**

(1) all contracts let by the board for work to be paid from the sale of bonds are void; and

(2) no liability accrues to the district or to the board.

SECTION 32. IC 16-22-6-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) If the execution of the original or a modified lease is authorized, notice of the signing shall be published on behalf of the county one (1) time in a newspaper of general circulation and published in the county. Except as provided in subsection (b), at least ten (10) taxpayers in the county whose tax rate will be affected by the proposed lease may file a petition with the county auditor not more than thirty (30) days after publication of notice of the execution of the lease. The petition must set forth the objections to the lease and facts showing that the execution of the lease is unnecessary or unwise or that the lease rental is not fair and reasonable.

(b) The authority for taxpayers to object to a proposed lease described in subsection (a) does not apply if the authority complies with the procedures for the issuance of bonds and other evidences of indebtedness described in ~~IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2~~ **IC 6-1.1-20.**

SECTION 33. IC 16-22-8-43, AS AMENDED BY P.L.194-2007, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 43. (a) The corporation may issue general obligation bonds to procure funds to pay the cost of acquiring real property or constructing, enlarging, improving, remodeling, repairing, or equipping buildings for use as a hospital, a health care facility, or an administrative facility. The issuance of the bonds shall be authorized by a board resolution providing for the amount, terms, and tenor of the bonds, for the time and character of notice, and the mode of making the sale. The bonds shall be payable not more than forty (40) years after the date of issuance. The bonds shall be executed in the name of the corporation by the executive director.

(b) The executive director shall manage and supervise the preparation, advertisement, and sale of bonds, subject to the provisions of the authorizing resolution. Before the sale of the bonds, the executive director shall publish notice of the sale in accordance with IC 5-3-1, setting out the time and place where bids will be received, the amount and maturity dates of the issue, the maximum interest rate, and the terms and conditions of sale and delivery of the bonds. The bonds shall be sold to the highest and best bidder. After the bonds have been sold and executed, the executive director shall deliver the bonds to the treasurer of the corporation and take the treasurer's receipt, and shall certify to the treasurer the amount that the purchaser is to pay, together with the name and address of the purchaser. On payment of the purchase price, the treasurer shall deliver the bonds to the purchaser, and the treasurer and executive director shall report the actions to the board.

(c) IC 5-1 and IC 6-1.1-20 apply to the following proceedings:

(1) Notice and filing of the petition requesting the issuance of the bonds.

(2) Notice of determination to issue bonds.

(3) Notice of hearing on the appropriation of the proceeds of the bonds and the right of taxpayers to appeal and be heard.

(4) Approval by the department of local government finance.

(5) The right to:

(A) remonstrate **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) **vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).**

(6) Sale of bonds at public sale for not less than the par value.

(d) The bonds are the direct general obligations of the corporation and are payable out of unlimited ad valorem taxes levied and collected on all the taxable property within the county of the corporation. All officials and bodies having to do with the levying of taxes for the corporation shall see that sufficient levies are made to meet the principal and interest on the bonds at the time fixed for payment.

(e) The bonds are exempt from taxation for all purposes but the interest is subject to the adjusted gross income tax.

SECTION 34. IC 20-46-7-8, AS AMENDED BY P.L.224-2007, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) A school corporation must file a petition requesting approval from the department of local government finance to:

(1) incur bond indebtedness;

(2) enter into a lease rental agreement; or

(3) repay from the debt service fund loans made for the purchase of school buses under IC 20-27-4-5;

not later than twenty-four (24) months after the first date of publication of notice of a preliminary determination under ~~IC 6-1.1-20-3.1(2)~~, **IC 6-1.1-20-3.1(c)(2) or IC 6-1.1-20-3.5(b)(2), whichever is applicable**, unless the school corporation demonstrates that a longer period is reasonable in light of the school corporation's facts and circumstances.

(b) A school corporation must obtain approval from the department of local government finance before the school corporation may:

- (1) incur the indebtedness;
- (2) enter into the lease agreement; or
- (3) repay the school bus purchase loan.

(c) This restriction does not apply to property taxes that a school corporation levies to pay or fund bond or lease rental indebtedness created or incurred before July 1, 1974. In addition, this restriction does not apply to a lease agreement or a purchase agreement entered into between a school corporation and the Indiana bond bank for the lease or purchase of a school bus under IC 5-1.5-4-1(a)(5), if the lease agreement or purchase agreement conforms with the school corporation's ten (10) year school bus replacement plan approved by the department of local government finance under IC 21-2-11.5-3.1 **(before its repeal) or IC 20-46-5.**

(d) This section does not apply to:

- (1) school bus purchase loans made by a school corporation that will be repaid solely from the general fund of the school corporation; or
- (2) bonded indebtedness incurred or lease rental agreements entered into for capital projects approved by a county board of tax and capital projects review under IC 6-1.1-29.5 after December 31, 2008.

SECTION 35. IC 20-47-4-6, AS ADDED BY P.L.2-2006, SECTION 170, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. (a) A lessor corporation may acquire and finance an existing school building, other than as provided in section 5 of this chapter, and lease the existing school building to a school corporation. A school corporation shall comply with:

(1) IC 20-47-2 or IC 20-47-3; and

(2) **either:**

(A) the petition and remonstrance provisions under IC 6-1.1-20, **in the case of a school corporation that is a growing school corporation (as defined in IC 6-1.1-20-3.6(h)); or**

(B) the local public question provisions under IC 6-1.1-20 **in the case of a school corporation that is not a growing school corporation (as defined in IC 6-1.1-20-3.6(h)).**

(b) A lease made under this section may provide for the payment of lease rentals by the school corporation for the use of the existing school building.

(c) Lease rental payments made under the lease do not constitute a debt of the school corporation for purposes of the Constitution of the State of Indiana.

(d) A new school building may be substituted for the existing school building under the lease if the substitution was included in the notices given under IC 20-47-2, IC 20-47-3, and IC 6-1.1-20. A new school building must be substituted for the existing school building upon completion of the new school building.

SECTION 36. IC 20-48-1-8, AS AMENDED BY P.L.219-2007, SECTION 99, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. The provisions of all general statutes and rules relating to:

- (1) filing petitions requesting the issuance of bonds and giving notice of the issuance of bonds;
- (2) giving notice of determination to issue bonds;
- (3) giving notice of a hearing on the appropriation of the proceeds of the bonds and the right of taxpayers to appear and be heard on the proposed appropriation;
- (4) the approval of the appropriation by the department of local government finance; and
- (5) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds, **in the case of a school corporation that is a growing school corporation (as defined in IC 6-1.1-20-3.6(h)); or**

(B) voters to vote on the issuance of bonds, **in the case of a school corporation that is not a growing school corporation (as defined in IC 6-1.1-20-3.6(h));**

apply to proceedings for the issuance of bonds and the making of an emergency loan under this article and IC 20-26-1 through IC 20-26-5. An action to contest the validity of the bonds or emergency loans may not be brought later than five (5) days after the acceptance of a bid for the sale of the bonds.

SECTION 37. IC 36-3-5-8, AS AMENDED BY P.L.219-2007, SECTION 113, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) This section applies whenever a special taxing district of the consolidated city has the power to issue bonds, notes, or warrants.

(b) Before any bonds, notes, or warrants of a special taxing district may be issued, the issue must be approved by resolution of the legislative body of the consolidated city.

(c) Any bonds of a special taxing district must be issued in the manner prescribed by statute for that district, and the board of the department having jurisdiction over the district shall:

- (1) hold all required hearings;
- (2) adopt all necessary resolutions; and
- (3) appropriate the proceeds of the bonds;

in that manner. However, the legislative body shall levy each year the special tax required to pay the principal of and interest on the bonds and any bank paying charges.

(d) Notwithstanding any other statute, bonds of a special taxing district may:

- (1) be dated;
- (2) be issued in any denomination;
- (3) mature at any time or times not exceeding fifty (50) years after their date; and
- (4) be payable at any bank or banks;

as determined by the board. The interest rate or rates that the bonds will bear must be determined by bidding, notwithstanding IC 5-1-11-3.

(e) Bonds of a special taxing district are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to **the following:**

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.
- (3) The right of taxpayers to appear and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds ~~and in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or~~

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

(6) The sale of bonds at public sale.

SECTION 38. IC 36-5-2-11, AS AMENDED BY P.L.219-2007, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) The legislative body may issue bonds for the purpose of procuring money to be used in the exercise of the powers of the town and for the payment of town debts. However, a town may not issue bonds to procure money to pay current expenses.

(b) Bonds issued under this section are payable in the amounts and at the times determined by the legislative body.

(c) Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to **the following**:

(1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.

(2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.

(3) The right of taxpayers to appear and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds ~~and in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or~~

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

(6) The sale of bonds at public sale for not less than their par value.

(d) The legislative body may, by ordinance, make loans of money for not more than five (5) years and issue notes for the purpose of refunding those loans. The loans may be made only for the purpose of procuring money to be used in the exercise of the powers of the town, and the total amount of outstanding loans under this subsection may not exceed five percent (5%) of the town's total tax levy in the current year (excluding amounts levied to pay debt service and lease rentals). Loans under this subsection shall be made as follows:

(1) The ordinance authorizing the loans must pledge to their payment a sufficient amount of tax revenues over the ensuing five (5) years to provide for refunding the loans.

(2) The loans must be evidenced by notes of the town in terms designating the nature of the consideration, the time and place payable, and the revenues out of which they will be payable.

(3) The interest accruing on the notes to the date of maturity may be added to and included in their face value or be made payable periodically, as provided in the ordinance.

Notes issued under this subsection are not bonded indebtedness for purposes of IC 6-1.1-18.5.

SECTION 39. IC 36-7-14-25.1, AS AMENDED BY P.L.219-2007, SECTION 125, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 25.1. (a) In addition to other methods of raising money for property acquisition or redevelopment in a redevelopment project area, and in anticipation of the special tax to be levied under section 27 of this chapter, the taxes allocated under section 39 of this chapter, or other revenues of the district, or any combination of these sources, the redevelopment commission may, by resolution and subject to subsection (p), issue the bonds of the special taxing district in the name of the unit. The amount of the bonds may not exceed the total, as estimated by the commission, of all expenses reasonably incurred in connection with the acquisition and redevelopment of the property, including:

(1) the total cost of all land, rights-of-way, and other property to be acquired and redeveloped;

(2) all reasonable and necessary architectural, engineering, legal, financing, accounting, advertising, bond discount, and supervisory expenses related to the acquisition and redevelopment of the property or the issuance of bonds;

(3) capitalized interest permitted by this chapter and a debt service reserve for the bonds to the extent the redevelopment commission determines that a reserve is reasonably required; and

(4) expenses that the redevelopment commission is required or permitted to pay under IC 8-23-17.

(b) If the redevelopment commission plans to acquire different parcels of land or let different contracts for redevelopment work at approximately the same time, whether under one (1) or more resolutions, the commission may provide for the total cost in one (1) issue of bonds.

(c) The bonds must be dated as set forth in the bond resolution and negotiable, subject to the requirements of the bond resolution for registering the bonds. The resolution authorizing the bonds must state:

(1) the denominations of the bonds;

(2) the place or places at which the bonds are payable; and

(3) the term of the bonds, which may not exceed fifty (50) years.

The resolution may also state that the bonds are redeemable before maturity with or without a premium, as determined by the redevelopment commission.

(d) The redevelopment commission shall certify a copy of the resolution authorizing the bonds to the municipal or county fiscal officer, who shall then prepare the bonds, subject to subsection (p). The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(e) The bonds must be executed by the appropriate officer of the unit, and attested by the municipal or county fiscal officer.

(f) The bonds are exempt from taxation for all purposes.

(g) The municipal or county fiscal officer shall give notice of the sale of the bonds by publication in accordance with IC 5-3-1. The municipal fiscal officer, or county fiscal officer or executive, shall sell the bonds to the highest bidder, but may not sell them for less than ninety-seven percent (97%) of their par value. However, bonds payable solely or in part from tax proceeds

allocated under section 39(b)(2) of this chapter, or other revenues of the district may be sold at a private negotiated sale.

(h) Except as provided in subsection (i), a redevelopment commission may not issue the bonds when the total issue, including bonds already issued and to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the special taxing district, as determined under IC 36-1-15.

(i) The bonds are not a corporate obligation of the unit but are an indebtedness of the taxing district. The bonds and interest are payable, as set forth in the bond resolution of the redevelopment commission:

- (1) from a special tax levied upon all of the property in the taxing district, as provided by section 27 of this chapter;
- (2) from the tax proceeds allocated under section 39(b)(2) of this chapter;
- (3) from other revenues available to the redevelopment commission; or
- (4) from a combination of the methods stated in subdivisions (1) through (3).

If the bonds are payable solely from the tax proceeds allocated under section 39(b)(2) of this chapter, other revenues of the redevelopment commission, or any combination of these sources, they may be issued in any amount without limitation.

(j) Proceeds from the sale of bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years from the date of issuance.

(k) All laws relating to the giving of notice of the issuance of bonds, the giving of notice of a hearing on the appropriation of the proceeds of the bonds, the right of taxpayers to appear and be heard on the proposed appropriation, and the approval of the appropriation by the department of local government finance apply to all bonds issued under this chapter that are payable from the special benefits tax levied pursuant to section 27 of this chapter or from taxes allocated under section 39 of this chapter.

(l) All laws relating to:

- (1) the filing of petitions requesting the issuance of bonds; and
- (2) the right of:
 - (A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**
 - (B) voters to vote on the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);**

apply to bonds issued under this chapter, except for bonds payable solely from tax proceeds allocated under section 39(b)(2) of this chapter, other revenues of the redevelopment commission, or any combination of these sources.

(m) If a debt service reserve is created from the proceeds of bonds, the debt service reserve may be used to pay principal and interest on the bonds as provided in the bond resolution.

(n) Any amount remaining in the debt service reserve after all of the bonds of the issue for which the debt service reserve was established have matured shall be deposited in the allocation fund established under section 39(b)(2) of this chapter.

(o) If bonds are issued under this chapter that are payable solely or in part from revenues to the redevelopment commission from a project or projects, the redevelopment commission may

adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign the revenues from the project or projects, but may not convey or mortgage any project or parts of a project. The resolution or trust indenture may also contain any provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the redevelopment commission. The redevelopment commission may establish fees and charges for the use of any project and covenant with the owners of any bonds to set those fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Any revenue bonds issued by the redevelopment commission that are payable solely from revenues of the commission shall contain a statement to that effect in the form of bond.

(p) If the total principal amount of bonds authorized by a resolution of the redevelopment commission is equal to or greater than three million dollars (\$3,000,000), the bonds may not be issued without the approval, by resolution, of the legislative body of the unit.

SECTION 40. IC 36-7-14.5-12.5, AS AMENDED BY P.L.219-2007, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.5. (a) This section applies only to an authority in a county having a United States government military base that is scheduled for closing or is completely or partially inactive or closed.

(b) In order to accomplish the purposes set forth in section 11 of this chapter, an authority may create an economic development area:

- (1) by following the procedures set forth in IC 36-7-14-41 for the establishment of an economic development area by a redevelopment commission; and
- (2) with the same effect as if the economic development area was created by a redevelopment commission.

The area established under this section shall be established only in the area where a United States government military base that is scheduled for closing or is completely or partially inactive or closed is or was located.

(c) In order to accomplish the purposes set forth in section 11 of this chapter, an authority may do the following in a manner that serves an economic development area created under this section:

- (1) Acquire by purchase, exchange, gift, grant, condemnation, or lease, or any combination of methods, any personal property or interest in real property needed for the redevelopment of economic development areas located within the corporate boundaries of the unit.
- (2) Hold, use, sell (by conveyance by deed, land sale contract, or other instrument), exchange, lease, rent, or otherwise dispose of property acquired for use in the redevelopment of economic development areas on the terms and conditions that the authority considers best for the unit and the unit's inhabitants.
- (3) Sell, lease, or grant interests in all or part of the real property acquired for redevelopment purposes to any other department of the unit or to any other governmental agency for public ways, levees, sewerage, parks, playgrounds,

schools, and other public purposes on any terms that may be agreed on.

(4) Clear real property acquired for redevelopment purposes.

(5) Repair and maintain structures acquired for redevelopment purposes.

(6) Remodel, rebuild, enlarge, or make major structural improvements on structures acquired for redevelopment purposes.

(7) Survey or examine any land to determine whether the land should be included within an economic development area to be acquired for redevelopment purposes and to determine the value of that land.

(8) Appear before any other department or agency of the unit, or before any other governmental agency in respect to any matter affecting:

(A) real property acquired or being acquired for redevelopment purposes; or

(B) any economic development area within the jurisdiction of the authority.

(9) Institute or defend in the name of the unit any civil action, but all actions against the authority must be brought in the circuit or superior court of the county where the authority is located.

(10) Use any legal or equitable remedy that is necessary or considered proper to protect and enforce the rights of and perform the duties of the authority.

(11) Exercise the power of eminent domain in the name of and within the corporate boundaries of the unit subject to the same conditions and procedures that apply to the exercise of the power of eminent domain by a redevelopment commission under IC 36-7-14.

(12) Appoint an executive director, appraisers, real estate experts, engineers, architects, surveyors, and attorneys.

(13) Appoint clerks, guards, laborers, and other employees the authority considers advisable, except that those appointments must be made in accordance with the merit system of the unit if such a system exists.

(14) Prescribe the duties and regulate the compensation of employees of the authority.

(15) Provide a pension and retirement system for employees of the authority by using the public employees' retirement fund or a retirement plan approved by the United States Department of Housing and Urban Development.

(16) Discharge and appoint successors to employees of the authority subject to subdivision (13).

(17) Rent offices for use of the department or authority, or accept the use of offices furnished by the unit.

(18) Equip the offices of the authority with the necessary furniture, furnishings, equipment, records, and supplies.

(19) Design, order, contract for, and construct, reconstruct, improve, or renovate the following:

(A) Any local public improvement or structure that is necessary for redevelopment purposes or economic development within the corporate boundaries of the unit.

(B) Any structure that enhances development or economic development.

(20) Contract for the construction, extension, or improvement of pedestrian skyways (as defined in IC 36-7-14-12.2(c)).

(21) Accept loans, grants, and other forms of financial assistance from, or contract with, the federal government, the state government, a municipal corporation, a special taxing district, a foundation, or any other source.

(22) Make and enter into all contracts and agreements necessary or incidental to the performance of the duties of the authority and the execution of the powers of the authority under this chapter.

(23) Take any action necessary to implement the purpose of the authority.

(24) Provide financial assistance, in the manner that best serves the purposes set forth in section 11 of this chapter, including grants and loans, to enable private enterprise to develop, redevelop, and reuse military base property or otherwise enable private enterprise to provide social and economic benefits to the citizens of the unit.

(d) An authority may designate all or a portion of an economic development area created under this section as an allocation area by following the procedures set forth in IC 36-7-14-39 for the establishment of an allocation area by a redevelopment commission. The allocation provision may modify the definition of "property taxes" under IC 36-7-14-39(a) to include taxes imposed under IC 6-1.1 on the depreciable personal property located and taxable on the site of operations of designated taxpayers in accordance with the procedures applicable to a commission under IC 36-7-14-39.3. IC 36-7-14-39.3 applies to such a modification. An allocation area established by an authority under this section is a special taxing district authorized by the general assembly to enable the unit to provide special benefits to taxpayers in the allocation area by promoting economic development that is of public use and benefit. For allocation areas established for an economic development area created under this section after June 30, 1997, and to the expanded portion of an allocation area for an economic development area that was established before June 30, 1997, and that is expanded under this section after June 30, 1997, the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date, must be allocated. All of the provisions of IC 36-7-14-39, IC 36-7-14-39.1, and IC 36-7-14-39.5 apply to an allocation area created under this section, except that the authority shall be vested with the rights and duties of a commission as referenced in those sections, and except that, notwithstanding IC 36-7-14-39(b)(2), property tax proceeds paid into the allocation fund may be used by the authority only to do one (1) or more of the following:

(1) Pay the principal of and interest and redemption premium on any obligations incurred by the special taxing district or any other entity for the purpose of financing or refinancing military base reuse activities in or serving or benefiting that allocation area.

(2) Establish, augment, or restore the debt service reserve for obligations payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the authority (including lease rental revenues).

(3) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(4) Reimburse any other governmental body for expenditures made by it for local public improvements or structures in or serving or benefiting that allocation area.

(5) Pay all or a portion of a property tax replacement credit to taxpayers in an allocation area as determined by the authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2) for that year as determined under IC 6-1.1-21-4 that is attributable to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; by

(B) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under IC 36-7-14-39.5 in the same year.

(6) Pay expenses incurred by the authority for local public improvements or structures that are in the allocation area or serving or benefiting the allocation area.

(7) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(A) in the allocation area; and

(B) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in clause (B). The reimbursements under this subdivision must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made. The allocation fund may not be used for operating expenses of the authority.

(e) In addition to other methods of raising money for property acquisition, redevelopment, or economic development activities in or directly serving or ~~benefitting~~ **benefitting** an economic development area created by an authority under this section, and in anticipation of the taxes allocated under subsection (d), other revenues of the authority, or any combination of these sources,

the authority may, by resolution, issue the bonds of the special taxing district in the name of the unit. Bonds issued under this section may be issued in any amount without limitation. The following apply if such a resolution is adopted:

(1) The authority shall certify a copy of the resolution authorizing the bonds to the municipal or county fiscal officer, who shall then prepare the bonds. The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(2) The bonds must be executed by the appropriate officer of the unit and attested by the unit's fiscal officer.

(3) The bonds are exempt from taxation for all purposes.

(4) Bonds issued under this section may be sold at public sale in accordance with IC 5-1-11 or at a negotiated sale.

(5) The bonds are not a corporate obligation of the unit but are an indebtedness of the taxing district. The bonds and interest are payable, as set forth in the bond resolution of the authority:

(A) from the tax proceeds allocated under subsection (d);

(B) from other revenues available to the authority; or

(C) from a combination of the methods stated in clauses (A) and (B).

(6) Proceeds from the sale of bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years from the date of issuance.

(7) Laws relating to:

(A) the filing of petitions requesting the issuance of bonds; and

(B) the right of:

(i) taxpayers and voters to remonstrate against the issuance of bonds **under IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2; or**

(ii) **voters to vote on the proposed issuance of bonds under IC 6-1.1-20-3.5 and IC 6-1.1-20-3.6;**

do not apply to bonds issued under this section.

(8) If a debt service reserve is created from the proceeds of bonds, the debt service reserve may be used to pay principal and interest on the bonds as provided in the bond resolution.

(9) If bonds are issued under this chapter that are payable solely or in part from revenues to the authority from a project or projects, the authority may adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign the revenues from the project or projects. The resolution or trust indenture may also contain any provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the authority. The authority may establish fees and charges for the use of any project and covenant with the owners of any bonds to set those fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Any revenue bonds issued by the authority that are payable solely from revenues of the authority shall contain a statement to that effect in the form of bond.

(f) Notwithstanding section 8(a) of this chapter, an ordinance adopted under ~~section 11~~ of this chapter may provide, or be amended to provide, that the board of directors of the authority shall be composed of not fewer than three (3) nor more than eleven (11) members, who must be residents of the unit appointed by the executive of the unit.

(g) The acquisition of real and personal property by an authority under this section is not subject to the provisions of IC 5-22, IC 36-1-10.5, IC 36-7-14-19, or any other statutes governing the purchase of property by public bodies or their agencies.

(h) An authority may negotiate for the sale, lease, or other disposition of real and personal property without complying with the provisions of IC 5-22-22, IC 36-1-11, IC 36-7-14-22, or any other statute governing the disposition of public property.

(i) Notwithstanding any other law, utility services provided within an economic development area established under this section are subject to regulation by the appropriate regulatory agencies unless the utility service is provided by a utility that provides utility service solely within the geographic boundaries of an existing or a closed military installation, in which case the utility service is not subject to regulation for purposes of rate making, regulation, service delivery, or issuance of bonds or other forms of indebtedness. However, this exemption from regulation does not apply to utility service if the service is generated, treated, or produced outside the boundaries of the existing or closed military installation.

SECTION 41. IC 36-7-15.1-17, AS AMENDED BY P.L.219-2007, SECTION 128, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. (a) In addition to other methods of raising money for property acquisition or redevelopment in a redevelopment project area, and in anticipation of the special tax to be levied under section 19 of this chapter, the taxes allocated under section 26 of this chapter, or other revenues of the redevelopment district, the commission may, by resolution, issue the bonds of the redevelopment district in the name of the consolidated city and in accordance with IC 36-3-5-8. The amount of the bonds may not exceed the total, as estimated by the commission, of all expenses reasonably incurred in connection with the acquisition and redevelopment of the property, including:

- (1) the total cost of all land, rights-of-way, and other property to be acquired and redeveloped;
- (2) all reasonable and necessary architectural, engineering, legal, financing, accounting, advertising, bond discount, and supervisory expenses related to the acquisition and redevelopment of the property or the issuance of bonds;
- (3) capitalized interest permitted in this chapter and a debt service reserve for the bonds, to the extent that the redevelopment commission determines that a reserve is reasonably required;
- (4) the total cost of all clearing and construction work provided for in the resolution; and
- (5) expenses that the commission is required or permitted to pay under IC 8-23-17.

(b) If the commission plans to acquire different parcels of land or let different contracts for redevelopment work at approximately the same time, whether under one (1) or more

resolutions, the commission may provide for the total cost in one (1) issue of bonds.

(c) The bonds must be dated as set forth in the bond resolution and negotiable subject to the requirements of the bond resolution for the registration of the bonds. The resolution authorizing the bonds must state:

- (1) the denominations of the bonds;
- (2) the place or places at which the bonds are payable; and
- (3) the term of the bonds, which may not exceed fifty (50) years.

The resolution may also state that the bonds are redeemable before maturity with or without a premium, as determined by the commission.

(d) The commission shall certify a copy of the resolution authorizing the bonds to the fiscal officer of the consolidated city, who shall then prepare the bonds. The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(e) The bonds shall be executed by the city executive and attested by the fiscal officer. The interest coupons, if any, shall be executed by the facsimile signature of the fiscal officer.

(f) The bonds are exempt from taxation as provided by IC 6-8-5.

(g) The city fiscal officer shall sell the bonds according to law. Notwithstanding IC 36-3-5-8, bonds payable solely or in part from tax proceeds allocated under section 26(b)(2) of this chapter or other revenues of the district may be sold at private negotiated sale and at a price or prices not less than ninety-seven percent (97%) of the par value.

(h) The bonds are not a corporate obligation of the city but are an indebtedness of the redevelopment district. The bonds and interest are payable:

- (1) from a special tax levied upon all of the property in the redevelopment district, as provided by section 19 of this chapter;
- (2) from the tax proceeds allocated under section 26(b)(2) of this chapter;
- (3) from other revenues available to the commission; or
- (4) from a combination of the methods stated in subdivisions (1) through (3);

and from any revenues of the designated project. If the bonds are payable solely from the tax proceeds allocated under section 26(b)(2) of this chapter, other revenues of the redevelopment commission, or any combination of these sources, they may be issued in any amount without limitation.

(i) Proceeds from the sale of the bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years from the date of issue.

(j) Notwithstanding IC 36-3-5-8, the laws relating to:

- (1) the filing of petitions requesting the issuance of bonds; and
- (2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **under IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2; or**

(B) voters to vote on the proposed issuance of bonds **under IC 6-1.1-20-3.5 and IC 6-1.1-20-3.6;**

applicable to bonds issued under this chapter do not apply to

bonds payable solely or in part from tax proceeds allocated under section 26(b)(2) of this chapter, other revenues of the commission, or any combination of these sources.

(k) If bonds are issued under this chapter that are payable solely or in part from revenues to the commission from a project or projects, the commission may adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign the revenues from the project or projects, but may not convey or mortgage any project or parts of a project. The resolution or trust indenture may also contain any provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the commission. The commission may establish fees and charges for the use of any project and covenant with the owners of any bonds to set those fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Any revenue bonds issued by the commission that are payable solely from revenues of the commission must contain a statement to that effect in the form of bond.

SECTION 42. IC 36-7-15.1-45, AS AMENDED BY P.L.219-2007, SECTION 132, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 45. (a) In addition to other methods of raising money for property acquisition or redevelopment in a redevelopment project area, and in anticipation of the special tax to be levied under section 50 of this chapter, the taxes allocated under section 53 of this chapter, or other revenues of the redevelopment district, a commission may, by resolution, issue the bonds of its redevelopment district in the name of the excluded city. The amount of the bonds may not exceed the total, as estimated by the commission, of all expenses reasonably incurred in connection with the acquisition and redevelopment of the property, including:

- (1) the total cost of all land, rights-of-way, and other property to be acquired and redeveloped;
- (2) all reasonable and necessary architectural, engineering, legal, financing, accounting, advertising, bond discount, and supervisory expenses related to the acquisition and redevelopment of the property or the issuance of bonds;
- (3) capitalized interest permitted in this chapter and a debt service reserve for the bonds, to the extent that the redevelopment commission determines that a reserve is reasonably required;
- (4) the total cost of all clearing and construction work provided for in the resolution; and
- (5) expenses that the commission is required or permitted to pay under IC 8-23-17.

(b) If a commission plans to acquire different parcels of land or let different contracts for redevelopment work at approximately the same time, whether under one (1) or more resolutions, a commission may provide for the total cost in one (1) issue of bonds.

(c) The bonds must be dated as set forth in the bond resolution and negotiable subject to the requirements concerning registration of the bonds. The resolution authorizing the bonds must state:

- (1) the denominations of the bonds;
- (2) the place or places at which the bonds are payable; and
- (3) the term of the bonds, which may not exceed fifty (50) years.

The resolution may also state that the bonds are redeemable before maturity with or without a premium, as determined by the commission.

(d) The commission shall certify a copy of the resolution authorizing the bonds to the fiscal officer of the excluded city, who shall then prepare the bonds. The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(e) The bonds shall be executed by the excluded city executive and attested by the excluded city fiscal officer. The interest coupons, if any, shall be executed by the facsimile signature of the excluded city fiscal officer.

(f) The bonds are exempt from taxation as provided by IC 6-8-5.

(g) The excluded city fiscal officer shall sell the bonds according to law. Bonds payable solely or in part from tax proceeds allocated under section 53(b)(2) of this chapter or other revenues of the district may be sold at private negotiated sale and at a price or prices not less than ninety-seven percent (97%) of the par value.

(h) The bonds are not a corporate obligation of the excluded city but are an indebtedness of the redevelopment district. The bonds and interest are payable:

- (1) from a special tax levied upon all of the property in the redevelopment district, as provided by section 50 of this chapter;
- (2) from the tax proceeds allocated under section 53(b)(2) of this chapter;
- (3) from other revenues available to the commission; or
- (4) from a combination of the methods described in subdivisions (1) through (3);

and from any revenues of the designated project. If the bonds are payable solely from the tax proceeds allocated under section 53(b)(2) of this chapter, other revenues of the redevelopment commission, or any combination of these sources, they may be issued in any amount without limitation.

(i) Proceeds from the sale of the bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years from the date of issue.

(j) The laws relating to:

- (1) the filing of petitions requesting the issuance of bonds; and
- (2) the right of:
 - (A) taxpayers and voters to remonstrate against the issuance of bonds **under IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2; or**
 - (B) voters to vote on the proposed issuance of bonds **under IC 6-1.1-20-3.5 and IC 6-1.1-20-3.6;**

applicable to bonds issued under this chapter do not apply to bonds payable solely or in part from tax proceeds allocated under section 53(b)(2) of this chapter, other revenues of the commission, or any combination of these sources.

(k) If bonds are issued under this chapter that are payable solely or in part from revenues to a commission from a project or

projects, a commission may adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign the revenues from the project or projects but may not convey or mortgage any project or parts of a project. The resolution or trust indenture may also contain any provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the commission. The commission may establish fees and charges for the use of any project and covenant with the owners of bonds to set those fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Any revenue bonds issued by the commission that are payable solely from revenues of the commission must contain a statement to that effect in the form of bond.

SECTION 43. IC 36-7-30-18, AS AMENDED BY P.L.219-2007, SECTION 134, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. (a) In addition to other methods of raising money for property acquisition, redevelopment, or economic development activities in or directly serving or benefiting a military base reuse area, and in anticipation of the taxes allocated under section 25 of this chapter, other revenues of the district, or any combination of these sources, the reuse authority may by resolution issue the bonds of the special taxing district in the name of the unit.

(b) The reuse authority shall certify a copy of the resolution authorizing the bonds to the municipal or county fiscal officer, who shall then prepare the bonds. The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(c) The bonds must be executed by the appropriate officer of the unit and attested by the unit's fiscal officer.

(d) The bonds are exempt from taxation for all purposes.

(e) Bonds issued under this section may be sold at public sale in accordance with IC 5-1-11 or at a negotiated sale.

(f) The bonds are not a corporate obligation of the unit but are an indebtedness of the taxing district. The bonds and interest are payable, as set forth in the bond resolution of the reuse authority, from any of the following:

- (1) The tax proceeds allocated under section 25 of this chapter.
- (2) Other revenues available to the reuse authority.
- (3) A combination of the methods stated in subdivisions (1) through (2).

If the bonds are payable solely from the tax proceeds allocated under section 25 of this chapter, other revenues of the reuse authority, or any combination of these sources, the bonds may be issued in any amount without limitation.

(g) Proceeds from the sale of bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years after the date of issuance.

(h) All laws relating to:

- (1) the filing of petitions requesting the issuance of bonds; and
- (2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **under IC 6-1.1-20-3.1 and**

IC 6-1.1-20-3.2; or

(B) voters to vote on the proposed issuance of bonds under IC 6-1.1-20-3.5 and IC 6-1.1-20-3.6;

do not apply to bonds issued under this chapter.

(i) If a debt service reserve is created from the proceeds of bonds, the debt service reserve may be used to pay principal and interest on the bonds as provided in the bond resolution.

(j) If bonds are issued under this chapter that are payable solely or in part from revenues of the reuse authority, the reuse authority may adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign revenues of the reuse authority and properties becoming available to the reuse authority under this chapter. The resolution or trust indenture may also contain provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including a covenant setting forth the duties of the reuse authority. The reuse authority may establish fees and charges for the use of any project and covenant with the owners of any bonds to set the fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Revenue bonds issued by the reuse authority that are payable solely from revenues of the reuse authority shall contain a statement to that effect in the form of the bond.

SECTION 44. IC 36-7-30.5-23, AS AMENDED BY P.L.219-2007, SECTION 137, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 23. (a) In addition to other methods of raising money for property acquisition, redevelopment, reuse, or economic development activities in or directly serving or ~~benefitting~~ **benefitting** a military base development area, and in anticipation of the taxes allocated under section 30 of this chapter, other revenues of the district, or any combination of these sources, the development authority may by resolution issue the bonds of the development authority.

(b) The secretary-treasurer of the development authority shall prepare the bonds. The seal of the development authority must be impressed on the bonds or a facsimile of the seal must be printed on the bonds.

(c) The bonds must be executed by the president of the development authority and attested by the secretary-treasurer.

(d) The bonds are exempt from taxation for all purposes.

(e) Bonds issued under this section may be sold at public sale in accordance with IC 5-1-11 or at a negotiated sale.

(f) The bonds are not a corporate obligation of a unit but are an indebtedness of only the development authority. The bonds and interest are payable, as set forth in the bond resolution of the development authority, from any of the following:

- (1) The tax proceeds allocated under section 30 of this chapter.
- (2) Other revenues available to the development authority.
- (3) A combination of the methods stated in subdivisions (1) through (2).

The bonds issued under this section may be issued in any amount without limitation.

(g) Proceeds from the sale of bonds may be used to pay the cost of interest on the bonds for a period not to exceed five (5) years after the date of issuance.

(h) All laws relating to:

(1) the filing of petitions requesting the issuance of bonds; and

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **under IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2; or**

(B) voters to vote on the proposed issuance of bonds **under IC 6-1.1-20-3.5 and IC 6-1.1-20-3.6;**

do not apply to bonds issued under this chapter.

(i) If a debt service reserve is created from the proceeds of bonds, the debt service reserve may be used to pay principal and interest on the bonds as provided in the bond resolution.

(j) If bonds are issued under this chapter that are payable solely or in part from revenues of the development authority, the development authority may adopt a resolution or trust indenture or enter into covenants as is customary in the issuance of revenue bonds. The resolution or trust indenture may pledge or assign revenues of the development authority and properties becoming available to the development authority under this chapter. The resolution or trust indenture may also contain provisions for protecting and enforcing the rights and remedies of the bond owners as may be reasonable and proper and not in violation of law, including a covenant setting forth the duties of the development authority. The development authority may establish fees and charges for the use of any project and covenant with the owners of any bonds to set the fees and charges at a rate sufficient to protect the interest of the owners of the bonds. Revenue bonds issued by the development authority that are payable solely from revenues of the development authority shall contain a statement to that effect in the form of the bond.

SECTION 45. IC 36-9-3-31, AS AMENDED BY P.L.219-2007, SECTION 141, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) This section applies to an authority that includes a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

(b) The authority may issue revenue or general obligation bonds under this section.

(c) The board may issue revenue bonds of the authority for the purpose of procuring money to pay the cost of acquiring real or personal property for the purpose of this chapter. The issuance of bonds must be authorized by resolution of the board and approved by the county fiscal bodies of the counties in the authority before issuance. The resolution must provide for the amount, terms, and tenor of the bonds, and for the time and character of notice and mode of making sale of the bonds.

(d) The bonds are payable at the times and places determined by the board, but they may not run more than thirty (30) years after the date of their issuance and must be executed in the name of the authority by an authorized officer of the board and attested by the secretary. The interest coupons attached to the bonds may be executed by placing on them the facsimile signature of the authorized officer of the board.

(e) The president of the authority shall manage and supervise the preparation, advertisement, and sale of the bonds, subject to the authorizing ordinance. Before the sale of bonds, the president shall cause notice of the sale to be published in accordance with

IC 5-3-1, setting out the time and place where bids will be received, the amount and maturity dates of the issue, the maximum interest rate, and the terms and conditions of sale and delivery of the bonds. The bonds shall be sold in accordance with IC 5-1-11. After the bonds have been properly sold and executed, the executive director or president shall deliver them to the controller of the authority and take a receipt for them, and shall certify to the treasurer the amount that the purchaser is to pay, together with the name and address of the purchaser. On payment of the purchase price the controller shall deliver the bonds to the purchaser, and the controller and executive director or president shall report their actions to the board.

(f) General obligation bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to **the following:**

(1) The filing of a petition requesting the issuance of bonds.

(2) The appropriation of the proceeds of bonds.

(3) The right of taxpayers to appeal and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **and in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).**

(6) The sale of bonds for not less than their par value.

(g) Notice of the filing of a petition requesting the issuance of bonds, notice of determination to issue bonds, and notice of the appropriation of the proceeds of the bonds shall be given by posting in the offices of the authority for a period of one (1) week and by publication in accordance with IC 5-3-1.

(h) The bonds are not a corporate indebtedness of any unit, but are an indebtedness of the authority as a municipal corporation. A suit to question the validity of the bonds issued or to prevent their issuance may not be instituted after the date set for sale of the bonds, and after that date the bonds may not be contested for any cause.

(i) The bonds issued under this section and the interest on them are exempt from taxation for all purposes except the financial institutions tax imposed under IC 6-5.5 or a state inheritance tax imposed under IC 6-4.1.

SECTION 46. IC 36-9-4-45, AS AMENDED BY P.L.219-2007, SECTION 142, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 45. (a) Bonds issued under this chapter:

(1) shall be issued in the denomination;

(2) are payable over a period not to exceed thirty (30) years from the date of the bonds; and

(3) mature;

as determined by the ordinance authorizing the bond issue.

(b) All bonds issued under this chapter, the interest on them, and the income from them are exempt from taxation to the extent provided by IC 6-8-5-1.

(c) The provisions of IC 6-1.1-20 relating to:

- (1) filing petitions requesting the issuance of bonds and giving notice of those petitions;
- (2) giving notice of a hearing on the appropriation of the proceeds of the bonds;
- (3) the right of taxpayers to appear and be heard on the proposed appropriation;
- (4) the approval of the appropriation by the department of local government finance; and
- (5) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

apply to the issuance of bonds under this chapter.

(d) A suit to question the validity of bonds issued under this chapter or to prevent their issue and sale may not be instituted after the date set for the sale of the bonds, and the bonds are incontestable after that date.

SECTION 47. IC 36-10-3-24, AS AMENDED BY P.L.219-2007, SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. (a) In order to raise money to pay for land to be acquired for any of the purposes named in this chapter, to pay for an improvement authorized by this chapter, or both, and in anticipation of the special benefit tax to be levied as provided in this chapter, the board shall cause to be issued, in the name of the unit, the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the board under section 23 of this chapter is confirmed whereby different parcels of land are to be acquired, or more than one (1) contract for work is let by the board at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the board shall certify a copy of the resolution to the unit's fiscal officer. The fiscal officer shall prepare the bonds, and the unit's executive shall execute them, attested by the fiscal officer.

(c) The bonds and the interest on them are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this

section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

- (3) the appropriation of the proceeds of the bonds and approval by the department of local government finance; and
- (4) the sale of bonds at public sale for not less than their par value.

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 48. IC 36-10-4-35 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 35. (a) In order to pay for:

- (1) land to be acquired for any of the purposes of this chapter;
- (2) an improvement authorized by this chapter; or
- (3) both;

the board shall issue the bonds of the district in the name of the city in anticipation of the special benefits tax to be levied under this chapter. The amount of the bonds may not exceed the estimated cost of all land to be acquired and the estimated cost of all improvements provided in the resolution, including all expenses necessarily incurred in the proceedings and a sum sufficient to pay the estimated costs of supervision and inspection during the period of construction. Expenses include all expenses actually incurred preliminary to acquisition of the land and the construction work, such as the estimated cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other expenses necessary to letting the contract and selling the bonds.

(b) The total amount of any benefits that have been assessed by the board and confirmed against lots and parcels of land, exclusive of improvements, lying within two thousand (2,000) feet on either side of the land to be acquired or of the improvement, however, shall be deducted from the estimated cost.

(c) If more than one (1) resolution or proceeding of the board under section 25 of this chapter is confirmed whereby different parcels of land are to be acquired or more than one (1) contract for work is let by the board at approximately the same time, the estimated cost involved under all of the resolutions and

proceedings may be contained in one (1) issue of bonds.

(d) The bonds shall be issued in any denomination up to five thousand dollars (\$5,000) each. The bonds are negotiable instruments and bear interest at a rate established by the board and approved by the city legislative body.

(e) After adopting a resolution ordering the bonds, the board shall certify a copy of the resolution to the fiscal officer of the city. The fiscal officer shall then prepare the bonds, which shall be executed by the city executive and attested by the fiscal officer. The bonds are exempt from taxation for all purposes and are subject to IC 6-1.1-20 concerning:

(1) the filing of a petition requesting the issuance of bonds; and

(2) the right of:

(A) taxpayers to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).**

(f) All bonds shall be sold at not less than par value plus accrued interest to date of delivery by the city fiscal officer to the highest bidder after giving notice of the sale of the bonds by publication in accordance with IC 5-3-1.

(g) The bonds are subject to approval by the city legislative body, in the manner it prescribes by ordinance or resolution.

(h) The bonds are not corporate obligations or indebtedness of the city, but are an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all property of the district. The bonds must recite these terms upon their face, together with the purposes for which they are issued.

(i) An action to question the validity of bonds of the district or to prevent their issue may not be brought after the date set for the sale of the bonds.

(j) The board may, instead of selling the bonds in series, sell the bonds to run for a period of five (5) years from the date of issue for the purposes of this chapter at any rate of interest payable semiannually, also exempt from taxation for all purposes. The board may sell bonds in series to refund the five (5) year bonds.

SECTION 49. IC 36-10-7.5-22, AS AMENDED BY P.L.219-2007, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) To raise money to pay for land to be acquired for any of the purposes named in this chapter or to pay for an improvement authorized by this chapter, and in anticipation of the special benefit tax to be levied as provided in this chapter, the legislative body shall issue in the name of the township the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices,

preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the legislative body under this chapter is confirmed whereby different parcels of land are to be acquired or more than one (1) contract for work is let by the executive at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the legislative body shall certify a copy of the resolution to the township's fiscal officer. The fiscal officer shall prepare the bonds, and the executive shall execute the bonds, attested by the fiscal officer.

(c) The bonds and the interest on the bonds are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

(1) the filing of a petition requesting the issuance of bonds;

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or**

(B) voters to vote on the issuance of bonds **in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);**

(3) the appropriation of the proceeds of the bonds with the approval of the department of local government finance; and

(4) the sale of bonds at public sale for not less than the par value of the bonds.

(d) The legislative body may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the total adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the township but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. A bond must recite the terms upon the face of the bond, together with the purposes for which the bond is issued.

SECTION 50. IC 36-10-8-16, AS AMENDED BY P.L.219-2007, SECTION 146, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county or, if the authority was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay

the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the authority was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, ~~as~~ **at** the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the proper officers may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

(1) the filing of a petition requesting the issuance of bonds and giving notice;

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at public sale;

apply to the issuance of bonds under this section.

SECTION 51. IC 36-10-9-15, AS AMENDED BY P.L.219-2007, SECTION 147, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the

county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the board of commissioners of the county, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the board of commissioners of the county may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

(1) the filing of a petition requesting the issuance of bonds and giving notice;

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at public sale for not less than par value;

are applicable to the issuance of bonds under this section."

Renumber all SECTIONS consecutively.

(Reference is to SB 18 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 9, Nays 3.

KENLEY, Chair

Report adopted.

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has overridden the veto of the Governor on House Enrolled Act 1388 and the same is herewith transmitted to the Senate for further action.

CLINTON MCKAY
Principal Clerk of the House

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed House Concurrent Resolution 2 and the same are herewith transmitted for further action.

CLINTON MCKAY
Principal Clerk of the House

SENATE MOTION

Madam President: I move that Senator Boots be removed as second author of Senate Bill 335.

BOOTS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Simpson be added as second author and Senators Boots, Drozda, Gard, Bray, Becker, Walker, Arnold, and Charbonneau be added as coauthors of Senate Bill 335.

DELPH

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Steele be added as second author and Senators Broden and Errington be added as coauthors of Senate Bill 27.

ARNOLD

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Charbonneau be added as second author of Senate Concurrent Resolution 4.

MILLER

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Long be removed as author of Senate Bill 97 and that Senator Drozda be substituted therefor.

LONG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as second author of Senate Bill 33.

M. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as

second author and Senator Tallian be added as coauthor of Senate Bill 32.

M. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as second author and Senator Tallian be added as coauthor of Senate Bill 55.

M. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Errington be added as second author of Senate Bill 150.

MILLER

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Lewis be added as coauthor of Senate Bill 114.

DROZDA

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Boots be added as coauthor of Senate Joint Resolution 8.

WALTZ

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Steele be added as coauthor of Senate Joint Resolution 8.

WALTZ

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Drozda be added as coauthor of Senate Joint Resolution 8.

WALTZ

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Riegsecker be added as coauthor of Senate Bill 31.

ZAKAS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Broden be added as second author of Senate Bill 77.

ZAKAS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Broden be added as second author of Senate Bill 78.

ZAKAS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Broden be added as second author of Senate Bill 272.

ZAKAS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as coauthor of Senate Bill 133.

MEEKS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as second author of Senate Bill 54.

BOOTS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Miller be added as coauthor of Senate Bill 14.

BOOTS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Arnold be added as coauthor of Senate Bill 117.

CHARBONNEAU

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Charbonneau be added as coauthor of Senate Bill 22.

LUBBERS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Sipes be added as second author of Senate Bill 157.

MILLER

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Steele be added as second author and Senator Arnold be added as third author of Senate Bill 90.

ALTING

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as second author of Senate Bill 70.

ERRINGTON

Motion prevailed.

SENATE MOTION

Madam President: I move that Senators Errington and Meeks be added as coauthors of Senate Bill 87.

ARNOLD

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Kenley be added as second author of Senate Bill 208.

TALLIAN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Drozda be added as second author, Senator Rogers be added as third author, and Senator Broden be added as coauthor of Senate Bill 310.

TALLIAN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Deig be added as coauthor of Senate Bill 210.

TALLIAN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Bray be added as second author of Senate Bill 281.

MRVAN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator R. Young be removed as author of Senate Bill 214 and that Senator Becker be substituted therefor.

R. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Charbonneau be added as coauthor of Senate Bill 23.

ARNOLD

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Steele be added as second author of Senate Bill 130.

ARNOLD

Motion prevailed.

RESOLUTIONS ON FIRST READING**Senate Concurrent Resolution 15**

Senate Concurrent Resolution 15, introduced by Senator Lewis:

A CONCURRENT RESOLUTION honoring the City of Charlestown, Indiana on the 200th anniversary of its founding.

Whereas, The City of Charlestown is located within the original Clark's Grant, which was a portion of the Northwest Territory awarded to General George Rogers Clark and his men for their valor and success in the Revolutionary War;

Whereas, In 1800, Clark's Grant became a part of the Indiana Territory under Indiana Territorial Governor William Henry Harrison;

Whereas, The City of Charlestown was founded in 1808 on ninety acres comprised of 149 lots and named after one of the surveyors, Charles Beggs;

Whereas, The City of Charlestown was the home of Indiana's first Governor, Jonathan Jennings, who served as Governor from 1816-1822 after he served in the United States House of Representatives as a Delegate from the Territory of Indiana from 1809-1816, and Governor Jennings is buried in the City of Charlestown;

Whereas, The City of Charlestown was the seat of the Grand Lodge of Indiana in its first year, 1818;

Whereas, In 1940, the City of Charlestown was selected as the location for the Indiana Army Ammunition Plant, which

produced smokeless powder for use in World War II, the Korean War, and the Viet Nam War;

Whereas, In 1998, the United States Congress conveyed the Indiana Army Ammunition Plant to the Indiana Department of Natural Resources to enlarge the Charlestown State Park and the Clark County Reuse Authority for industrial development;

Whereas, The City of Charlestown has provided homes, business and social opportunities to thousands of Hoosiers for two hundred years;

Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:

SECTION 1. The Indiana General Assembly honors the invaluable contribution the City of Charlestown has made to the citizens and State of Indiana and congratulates the City of Charlestown on its bicentennial celebration.

SECTION 2. That the Secretary of the Senate is directed to transmit a copy of this resolution to the elected representatives of the City of Charlestown.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution. House sponsor: Representative Goodin.

Senate Concurrent Resolution 12

Senate Concurrent Resolution 12, introduced by Senators Nugent and Jackman:

A CONCURRENT RESOLUTION recognizing the town of Brookville, Indiana, on the occasion of the 200th anniversary of its founding.

Whereas, Brookville, a small town nestled in the Whiteriver Valley of southeastern Indiana, provided Indiana with four of its early governors, James Brown Ray (1825 - 1831), Noah Noble (1831 - 1837), David Wallace (1837 - 1840), and Abram Hammond (1860 - 1861);

Whereas, On August 8, 1808, the original plot of Brookville was recorded in the courthouse at Lawrenceburg;

Whereas, In 1858, Brookville was the center of agriculture and commerce in the newly developing area;

Whereas, Brookville is the birthplace of General Lew Wallace, the author of such classics as Ben Hur;

Whereas, Painters J. Ottis Adams, T.C. Steele, William Forsythe, and Otto Starke established a studio/art colony in the 19-room house that is now known as The Hermitage;

Whereas, The Hermitage is one of the properties that qualifies Brookville to be placed on the National Register of Historic Places;

Whereas, As the county seat of Franklin County, Brookville serves as a shining example of the hospitality and friendliness of the citizens of this area; and

Whereas, Small towns are the lifeblood of Indiana; it is, therefore, fitting that we honor the town of Brookville on the occasion of the 200th anniversary of its founding: Therefore,

Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:

SECTION 1. That the Indiana General Assembly acknowledges the 200th anniversary of the founding of Brookville and recognizes its many contributions to our state's proud heritage.

SECTION 2. That copies of this resolution be transmitted by the Secretary of the Senate to Michael Biltz, president of the Brookville town council, and the Brookville American Legion Post.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution. House sponsors: Representatives Bischoff and Knollman.

REPORT OF THE PRESIDENT PRO TEMPORE

Madam President: Pursuant to Senate Rule 65(b), I hereby report that Senate Bill 317, currently assigned to the Committee on Judiciary, be reassigned to the Committee on Corrections, Criminal, and Civil Matters.

LONG

Report adopted.

MESSAGE FROM THE PRESIDENT PRO TEMPORE OF THE INDIANA STATE SENATE

Madam President and Members of the Senate: I have on November 21, 2007, signed House Enrolled Act 1010.

DAVID C. LONG
President Pro Tempore

SENATE MOTION

Madam President: I move we adjourn until 1:30 p.m., Monday, January 14, 2008.

LONG

Motion prevailed.

The Senate adjourned at 2:11 p.m.

MARY C. MENDEL
Secretary of the Senate

REBECCA S. SKILLMAN
President of the Senate